

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/10/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed open items in testing of other assets and intangibles with M. Stamenkovic, Assistant	0.7	240.00	168.00
02/10/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Compiled total deficiencies and reliance issues for all cycles	1.6	280.00	448.00
02/10/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated summary of misstatements workpaper for current year proposed entries and submitted to Detroit engagement team	0.5	240.00	120.00
02/10/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with C. Zerull, Assistant Finance Director re: additional supporting documentation needed for testing of accrued liability	0.5	240.00	120.00
02/10/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed detailed testing performed on revenue	1.8	390.00	702.00
02/10/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed open contract testing selections with D. Gustin for the Delphi Steering division	0.2	270.00	54.00
02/10/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated accounting memo log for received accounting memos	1.4	490.00	686.00
02/10/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed the audit procedures required on the wire transfer room	1.1	390.00	429.00
02/10/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and discussed with the client the remaining supports needed for sales returns testing at Delphi Product and Service Solutions	0.7	270.00	189.00
02/10/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a discussion with D. Ralbusky re: Saginaw wire selection	0.5	270.00	135.00
02/10/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared hand-off memo of December Delphi application	1.0	375.00	375.00
02/10/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated accounts receivables leadsheet with tickmarks for Automotive Holdings Group	1.8	200.00	360.00
02/10/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed progress of the global fluctuation testing for year end as well as inventory and accounts receivable with W. Tang, Senior	0.3	240.00	72.00
02/10/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Traced reconciling line items to supporting documentation for Prepaid Expenses for Energy and Chassis	0.3	290.00	87.00
02/10/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Began documentation of insurance consolidated journal voucher testing	3.5	270.00	945.00
02/10/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items listing as of 2/10/06	0.3	240.00	72.00
02/10/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested other liabilities on the Accrued Liabilities leadsheet for 12/31/05.	1.0	200.00	200.00
02/10/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed open items listing to be distributed to Delphi and prepared email for distribution	0.7	490.00	343.00
02/10/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Set up work plan for corporate treasury testing	1.3	480.00	624.00
02/10/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed support provide by headquarters on the prepayments in account 2685, prepaid expenses - deposits, for Energy & Chassis	0.7	270.00	189.00
02/10/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with L. Marion and B. Dellinger to discuss February 13 audit committee items	1.5	650.00	975.00
02/10/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to emails	1.0	650.00	650.00
02/10/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Sarbanes-Oxley presentation of D. Bayless of Delphi for 2/13/06 audit committee meeting	0.2	620.00	124.00
02/10/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with K. McCoy re: interim testing for derivatives leadsheet	0.9	240.00	216.00
02/10/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Worked to coordinate management fraud interviews	1.3	390.00	507.00
02/10/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Addressed questions regarding journal entry testing to M. Brenman	0.5	280.00	140.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/10/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Incorporated revisions to supporting documentation for first monthly and provided quality assurance	2.2	500.00	1,100.00
02/10/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented all tickmarks and references used in debt testing	1.8	200.00	360.00
02/10/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and participated in a meeting with R. Shetigar re: Delphi IT/2 software inputs and designation process for derivatives	1.1	240.00	264.00
02/10/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Updated Headquarters Corporate tracker	0.4	280.00	112.00
02/10/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented selections made for SAS 99 sales testing.	1.0	200.00	200.00
02/10/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Met with A. Perry to test the Inter-Company derivative treasury controls	3.0	280.00	840.00
02/10/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a discussion with client re: depreciation calculations for Headquarters	0.3	270.00	81.00
02/10/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Followed-up on support requested for account 2685	0.5	200.00	100.00
02/10/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed the process of evaluations for the staff members on the Delphi Packard engagement with M. Brenman, Audit Senior	0.3	390.00	117.00
02/10/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed support provided by Automotive Holdings Group and updated open item list to reflect the information received.	0.6	270.00	162.00
02/10/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed accounts receivable allowance testing results for the Delphi Steering division	0.3	270.00	81.00
02/10/06	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Addressed questions regarding journal entry testing to W. Kwok, ERS	0.5	240.00	120.00
02/10/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Edited the audit committee presentation for February 13	2.1	650.00	1,365.00
02/10/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Made additional detailed sales transaction selections and discussed them with the client at Delphi Product and Service Solutions	1.3	270.00	351.00
02/10/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product & Systems Solutions audit workpapers	1.1	490.00	539.00
02/10/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared correspondence to R. Sparks, M. Lewis and J. Erickson regarding open items and non-US income tax issues	2.6	525.00	1,365.00
02/10/06	BRENNMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Tested accumulated translation adjustment of foreign currency associated with investment in minority joint venture testing for Daesung	0.8	240.00	192.00
02/10/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on Contract Management Testing	1.2	280.00	336.00
02/10/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed insurance consolidated journal voucher	0.5	270.00	135.00
02/10/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax issues and open items with B. Sparks and J. Urbaniak	0.2	390.00	78.00
02/10/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Completed documentation re: incurred but not recorded claims for Delphi headquarters	1.1	270.00	297.00
02/10/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with B. Plumb, S. Szalony, K. Fleming, M. Crowley and J. Aughton re: audit status update	1.1	490.00	539.00
02/10/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Formatted derivatives and consolidated derivatives leadsheets for Headquarters	2.1	200.00	420.00
02/10/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Relayed SAP third quarter sample selection alternatives to S. Jian	0.2	450.00	90.00
02/10/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open item list for all testing	0.6	280.00	168.00
02/10/06	GROZDANOVSKI, NATALI	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Coordinated schedules via telephone and email and set up appointments with several Delphi Directors re: SAS 99 Fraud Discussion meetings with J. Gilkes and K. Fleming	3.4	100.00	340.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/10/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed the SAS 99 testing for first quarter-fourth quarter.	2.1	280.00	588.00
02/10/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on repairs and maintenance account 8390 05000000 000 testing	1.0	200.00	200.00
02/10/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Organized support as provided by client for excess and obsolete inventory reserve as booked by the plants of Automotive Holdings Group	0.8	240.00	192.00
02/10/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed insurance contract selections for intangibles testing	2.1	270.00	567.00
02/10/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received 2/10/06 for the Delphi Sarbanes-Oxley procedures	1.0	525.00	525.00
02/10/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed journal entry testing and support obtained with W. Kwok, ERS	0.5	240.00	120.00
02/10/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Made selections for Construction work in progress account for July 2005 and communicated request to J. Lowry	1.5	200.00	300.00
02/10/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Followed up on the standard cost of copper with J. Yuhasz	0.5	250.00	125.00
02/10/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Documented review notes for general computer controls workpapers for SAP Vega applications - Information security section	2.7	525.00	1,417.50
02/10/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in weekly status update meeting with managers and partners	1.9	650.00	1,235.00
02/10/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed accounting memo prepared by the client regarding a change in accounting for promotional allowance for customers at Delphi Product and Service Solutions	0.3	270.00	81.00
02/10/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Delphi Steering audit workpapers	1.2	490.00	588.00
02/10/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Followed up on observations regarding Delphi call log control.	0.2	650.00	130.00
02/10/06	LANE, CARL S	PRINCIPAL	PREPARATION OF FEE/EXPENSE APPLICATIONS	Finalized first billing summary and emailed to J. Peterson and Office of General Counsel re: rates and discount	1.0	750.00	750.00
02/10/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with A. Perry to test the Inter-Company derivative treasury controls	1.0	480.00	480.00
02/10/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed income tax calculation and adjustments for foreign units with issues as selected from 'Tax Rates by Country' schedule	2.6	390.00	1,014.00
02/10/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Created a status update listing for all of all of the sections of the audit and the respective status, outstanding items, levels of review to facilitate status update discussion with audit managers and partner	1.3	240.00	312.00
02/10/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Discussed status of 2005 fixed assets rollforward with fixed assets manager for Energy & Chassis	1.1	270.00	297.00
02/10/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared tickmarks re: reconciliation of accounts used to record prepetition debt and notes payable for 290	2.4	200.00	480.00
02/10/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and attended partner and manager meeting re: divisional audit procedures status and discussion of audit concerns	2.0	440.00	880.00
02/10/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested the Accounts Receivable final leadsheet numbers as of 12/31/05.	1.0	200.00	200.00
02/10/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed open items in derivatives and prepared questions for submission to Delphi	0.8	240.00	192.00
02/10/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Intercompany derivative treasury controls	2.3	280.00	644.00
02/10/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested additional supporting documents for Contract Management Testing	0.3	280.00	84.00
02/10/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with P. Falete re: sales fluctuations for outside customers year over year at the Steering division	0.8	270.00	216.00
02/10/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and participated in discussions with Steering division staff re: inventory variance capitalizations	0.8	240.00	192.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/10/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Contract Management Testing with new data from L. Burrow, Sr Material Analyst	0.8	280.00	224.00
02/10/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Finalized documentation for Interim testing on annual productive and non-productive physical inventory	3.9	280.00	1,092.00
02/10/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Spoke to L. Tropea regarding the status of testing and staffing issues on Delphi	0.5	650.00	325.00
02/10/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed draft of Delphi Poland factoring agreement accounting memo	1.3	440.00	572.00
02/10/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Cleared SAP application security testing review notes	1.1	390.00	429.00
02/10/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and participated in a meeting with R. Shetigar re: Delphi derivatives cut-off testing	1.4	240.00	336.00
02/10/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Compressed all the necessary files for running third quarter selections	1.1	280.00	308.00
02/10/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Meeting with staff to discuss the status of the testing activities	0.5	650.00	325.00
02/10/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed with C. Jackson, Delphi Operations, the comparative actual direct labor hours incurred in FY2004 and Fiscal Year 2005	0.9	390.00	351.00
02/10/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Met with the new general accounting manager for Automotive Holdings Group to discuss status of open items with E. Hoch	0.7	270.00	189.00
02/10/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi's analysis of wire room adjustment and debit balance in payable adjustment	2.1	490.00	1,029.00
02/10/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes from second pass expenditure business cycle testing	1.9	280.00	532.00
02/10/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and participated in a meeting with J. Schmidt re: recalculation of derivative intercompany loans	0.8	240.00	192.00
02/10/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed daily back-ups of audit files	0.7	100.00	70.00
02/10/06	CHENG, XIANGYU	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Set up excel file with the proper formatting tabs, links, tables	0.6	255.00	153.00
02/10/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed additional follow up questions from L. Burrow, Sr Material Analyst	0.5	280.00	140.00
02/10/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Closed review notes re: Delphi Products and Service Solutions inventory	0.9	240.00	216.00
02/10/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed 3500/3690 balance with G. Chopko and K. Tanno, Assistant	0.5	200.00	100.00
02/10/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented testing for fixed assets testing related to capital spending in 2005	3.4	280.00	952.00
02/10/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a meeting with M. Crowley and L. Marion re: status of audit procedures.	0.7	650.00	455.00
02/10/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails (re: staffing, international status)	0.3	650.00	195.00
02/10/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed current year changes to the management representation letter model form	2.2	390.00	858.00
02/10/06	CHENG, XIANGYU	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Performed Deloitte's independent analysis with our own factors and ultimate selection	0.7	255.00	178.50
02/10/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed other income and expense test based upon new information	2.3	250.00	575.00
02/10/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Energy & Chassis investment workpapers and equity method investment financial statements	2.8	440.00	1,232.00
02/10/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed General Computer Control workpapers	2.0	650.00	1,300.00
02/10/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed and reviewed demographic testing procedures for foreign pension plans	0.6	390.00	234.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/10/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed independent testing and updated test program for Saginaw revenue.	3.6	390.00	1,404.00
02/10/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Met with G. Anderson from Automotive Holdings Group and C. Alsager to discuss client open items to complete audit	0.6	240.00	144.00
02/10/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented the United States Delphi ASEC Manufacturing Inc. pension disclosure summary sheet to Watson Wyatt actuary reports.	2.9	200.00	580.00
02/10/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented fourth quarter analysis of property and tooling accounts	0.9	240.00	216.00
02/10/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Set up meeting with P. Philette re: sales fluctuations at the Delphi Steering division	0.1	270.00	27.00
02/10/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and participated in a phone conversation with K. Price re: accounts receivable leadsheet	0.3	200.00	60.00
02/10/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Followed up and requested supporting documents from S. Reinhart for allied inventory balance per request of Detroit engagement team	0.4	240.00	96.00
02/10/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed summary of items prepared by A. Miller during initial review of non-US units	3.4	525.00	1,785.00
02/10/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for 2/9/2006	2.8	290.00	812.00
02/10/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated the net present value calculation for derivatives testing	2.3	240.00	552.00
02/10/06	UREK, KYLE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Provided assistance in performing control testing for Delphi accounts payable to third party vendor	0.7	270.00	189.00
02/10/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Commodities derivative treasury controls	2.7	280.00	756.00
02/10/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed SAS 99 third quarter and fourth quarter open notes	0.5	280.00	140.00
02/10/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented results of journal entry testing for Steering division	1.2	240.00	288.00
02/10/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reviewed the selection criteria for quarter three and revised the statistical analysis programs to trim down the datasets	2.8	280.00	784.00
02/10/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Automotive Holdings Group general accounting manager to discuss open items and received support available.	0.3	270.00	81.00
02/10/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and participated in discussions with Steering division staff re: statements on auditing standards journal entry testing selections	1.7	240.00	408.00
02/10/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Made selections from pre and post petition liability accounts to provide to general accounting manager for Automotive Holdings Group	0.9	270.00	243.00
02/10/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax issues and open items with R. Sparks and A. Miller	0.2	525.00	105.00
02/10/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing at Saginaw division	1.2	480.00	576.00
02/10/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed leadsheet for property and special tools to determine year end audit procedures for Automotive Holdings Group	1.3	270.00	351.00
02/10/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed planning and logistical items with W. Tang, Senior and M. Brenman, Senior	0.9	200.00	180.00
02/10/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented testing for expenditure business cycle testing related to month end accrual adjustments	2.6	280.00	728.00
02/10/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for the treasury repetitive and non-repetitive wire testing	1.0	480.00	480.00
02/10/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed model audit procedure for accounts receivable and supplemental information re: allowance for doubtful accounts for Automotive Holdings Group	0.6	200.00	120.00
02/10/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed derivatives procedures with E. Hoch	0.9	200.00	180.00
02/10/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed re-performance business process testing for Saginaw division	1.3	480.00	624.00
02/10/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed open items list for Delphi Steering issues with B. Krauseneck	0.2	270.00	54.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/10/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented lower of cost or market inventory reserve testing for Automotive Holdings Group	2.7	240.00	648.00
02/10/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reconciled inventory balance to count sheets for Delphi Steering division	1.2	240.00	288.00
02/10/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and participated in a meeting with N. Dhar re: Delphi derivatives forward rate support	0.4	240.00	96.00
02/10/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed open items list for distribution to Delphi.	0.7	650.00	455.00
02/10/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared notes on 5400 Inventory series	1.3	250.00	325.00
02/10/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a meeting with B. Plumb, M. Crowley, B. Dellinger and L. Marion re: audit committee meeting.	1.1	650.00	715.00
02/10/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in a discussion with F.Nance, Internal Auditor Director re: the price testing alternative procedures	1.0	250.00	250.00
02/10/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Coordinated with T. Bishop meeting re: Deloitte Partners Introduction to B. Thelen	0.8	100.00	80.00
02/10/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and met with L. Marion and J. Aughton regarding audit status	1.8	650.00	1,170.00
02/10/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Participated in a meeting with Delphi internal leadership regarding current control observations related to journal entry testing.	1.2	650.00	780.00
02/10/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared deficiency metrics on control deficiencies for partner review	1.3	525.00	682.50
02/10/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax issues with J. Erickson and A. Miller	0.7	525.00	367.50
02/10/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and participated in discussions with Steering division staff re: inventory variance capitalizations	0.4	240.00	96.00
02/10/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Allied inventory content schedules to gather data to send to participating offices to confirm amounts	0.4	270.00	108.00
02/10/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and discussed with the client about a Sarbanes-Oxley findings at Delph Product and Service Solutions	0.4	270.00	108.00
02/10/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed Delphi Thermal and Interior operating expense account activity with M. Madak	2.1	270.00	567.00
02/10/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Set up conference call with L. Bourassa re: sales contracts for the Delphi Steering division	0.1	270.00	27.00
02/10/06	SCHROT, ERICA LYNNE	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reviewed Thermal and Interior statements of auditing standards 99 journal entry support received from client.	2.6	200.00	520.00
02/10/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Conducted follow-up meetings with Delphi contacts J. Deason and purchasing group re: open items	2.1	280.00	588.00
02/10/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested additional supporting documents and explanation for Sales Revenue testing	0.5	280.00	140.00
02/10/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Cleared manager review notes on Other Assets final leadsheet for 12/31/05	1.0	200.00	200.00
02/10/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed invoice documentation for Saginaw revenue.	3.2	390.00	1,248.00
02/10/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed business process control testing and documentation approach	1.0	650.00	650.00
02/10/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Filled out MAP 8105 Other Income Model Audit Program and 8106 Other Expense Model Audit Program	1.8	250.00	450.00
02/10/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Consolidated open items list for 2/9/2006	3.9	290.00	1,131.00
02/10/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Discussed accounts receivable audit procedures for Automotive Holdings Group with K. McCoy	0.6	270.00	162.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/10/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Closed review notes for both Financial Reporting and Inventory	2.6	280.00	728.00
02/10/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in a discussion with M. Brenman re: journal entry testing and supporting documents obtained	0.5	280.00	140.00
02/10/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on Sales Revenue testing	1.3	280.00	364.00
02/10/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with B. Murray re: pension and other post employment benefits assumptions set for the 2005 year end	0.6	270.00	162.00
02/10/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested accrued liabilities on the Accrued Liabilities leadsheet for 12/31/05.	0.5	200.00	100.00
02/10/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to voice mail messages relating to the status of the controls testing activities	0.5	650.00	325.00
02/10/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with C. Hewlett to test the corporate non-repetitive wire treasury controls	2.0	480.00	960.00
02/10/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to voice mail messages	0.5	650.00	325.00
02/10/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented valuation reports received and set up manual workpapers	1.3	270.00	351.00
02/10/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Continued reviewing the intercompany loan hedge accounting walkthrough testing	0.7	480.00	336.00
02/10/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared tickmarks re: reconciliation of accounts used to record prepetition debt and notes payable for 141	2.1	200.00	420.00
02/10/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed and updated audit committee presentation	1.2	650.00	780.00
02/10/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Documented review notes for general computer controls workpapers for SAP Vega applications - Information security section	1.6	525.00	840.00
02/10/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for and discussed accounts receivables for Automotive Holdings Group with C. Alsager	0.7	200.00	140.00
02/10/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed accounts receivable reconciliations with Steering division staff	0.6	240.00	144.00
02/10/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and attended conference call with participating offices re: special review partner procedures with B. Plumb and J. Aughton	1.0	440.00	440.00
02/10/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed the Thermal & Interior Nova Chemical agreement with C. Schaefer to review the deposit posted.	1.1	200.00	220.00
02/10/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Put together and sent an open items listing of all outstanding items for G.Naylor	0.8	240.00	192.00
02/10/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed repair and maintenance testing and selections with M. Stamenkovic, Assistant and K. Ferrer	0.3	240.00	72.00
02/10/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Addressed partner comments on DaimlerChrysler confirmation	1.2	390.00	468.00
02/10/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied the updated calculation of the net present value for derivative selections to the supporting document	0.4	240.00	96.00
02/10/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed updates from Saginaw control testing and summarized for management	1.1	525.00	577.50
02/10/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items listing for audit status	0.6	490.00	294.00
02/10/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed detailed testing performed on cost of sales	1.6	390.00	624.00
02/10/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared review notes for open areas which includes inventory, other income and expense, global fluctuation analysis	0.7	250.00	175.00
02/10/06	MIFFLETON, CATHERINE TAYLOR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and discussed data extraction issue with J. Peterson	0.3	300.00	90.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/10/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and met with L. Marion, B. Dellinger, J. Aughton and B. Plumb regarding audit committee meeting	1.5	650.00	975.00
02/10/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and discussed data extraction issue with T. Miffleton	0.3	500.00	150.00
02/10/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed planning and logistical items with W. Tang, Senior and M. Stamenkovic, Assistant	0.9	240.00	216.00
02/10/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Corporate Financial Systems controls	1.7	280.00	476.00
02/10/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Discussed out of memory issue and possible processing alternatives for SAP third quarter samples selections with M. Tomlinson	0.5	450.00	225.00
02/10/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed special tools rollforward for 2005 to tie out detailed support provided for Energy & Chassis	2.1	270.00	567.00
02/10/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed repair and maintenance testing and selections with M. Stamenkovic, Assistant and M. Brenman, Audit Senior	0.3	390.00	117.00
02/10/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Tested and tied out numbers other the Accounts Receivable leadsheet for 12/31/05.	0.8	200.00	160.00
02/10/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed responses received on the legal reserves and sent follow-up questions	0.6	390.00	234.00
02/10/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items list for Detroit office	0.5	200.00	100.00
02/10/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and met with S. Kaplar re: incurred but not reported liability obligation for Delphi Corporation as of year end	1.7	270.00	459.00
02/10/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Cleared review notes for the SAP application control testing	0.8	480.00	384.00
02/10/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and sent e-mail to select participating offices to confirm allied inventory content	0.4	270.00	108.00
02/10/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered staff questions regarding business process fieldwork at Saginaw	2.4	480.00	1,152.00
02/10/06	SCHROEDER, AMANDA JEANNE	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated documentation for SAS 99 testing to determine if proper procedures were being followed by the company.	1.0	200.00	200.00
02/10/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and sent email to Delphi's Financial Directors re: open item list as of 2/9/06	0.8	100.00	80.00
02/10/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed sales contract testing responses from client for the Delphi Steering division	1.1	270.00	297.00
02/10/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed draft audit committee presentations.	1.3	650.00	845.00
02/10/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Researched and responded to R.Hoilett and A.Williams re: dataset compilation and revised team planning accordingly	1.6	500.00	800.00
02/10/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Summarized all the outstanding global fluctuation line items responses	1.4	250.00	350.00
02/10/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Evaluated evidence for Delphi Interior tooling rebill payments provided by R. Hamilton	2.2	270.00	594.00
02/11/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed 2/13/06 audit committee materials	0.5	620.00	310.00
02/11/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the treasury hedge confirm walkthrough testing	0.8	480.00	384.00
02/11/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the treasury non-repetitive wire walkthrough testing	1.3	480.00	624.00
02/11/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the litigation audit program to plan procedures	0.6	390.00	234.00
02/11/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented threshold variances pertaining to Delphi Products and Service Solutions inventory	1.1	240.00	264.00
02/11/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Researched foreign exchange currency rates for Delphi headquarters international pension disclosure.	1.9	200.00	380.00
02/11/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with V. Ziemke regarding internal control issues identified at Delph Product and Service Solutions	0.3	270.00	81.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/11/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of interim foreign exchange testing	0.3	270.00	81.00
02/11/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Continued review of interim Financial Reporting testing for first four control objectives	1.3	280.00	364.00
02/11/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Formatted and reviewed the reconciliation reports for fourth quarter for 36 Mexico plants	3.0	280.00	840.00
02/11/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed of general computer controls Summary memo for applications audited for the Sarbanes audit	1.0	525.00	525.00
02/11/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared final workpapers for allowance for doubtful accounts for Delphi consolidated entity	1.8	240.00	432.00
02/11/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Established Financial Systems walkthrough template and control testing work plan	0.9	480.00	432.00
02/11/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed treasury cash management testing with J. Green	0.5	480.00	240.00
02/11/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for an held a discussion with J.Aukerman, B.Snyder and K. Ferrer regarding the status of the financial statement audit testing as well as Sarbanes-Oxley testing for Packard	0.9	240.00	216.00
02/11/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in a weekly manager and senior update meeting	0.7	270.00	189.00
02/11/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Reviewed the Automotive Holdings Group leadsheet to prioritize the focus of staff on testing of material balances	0.8	440.00	352.00
02/11/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Created initial open items list for interim Financial Reporting testing	1.4	280.00	392.00
02/11/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared email to audit partners for Delphi wire room activity	0.4	490.00	196.00
02/11/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed fixed assets testing documentation for Thermal and Interior division.	1.9	390.00	741.00
02/11/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Added documentation to derivatives leadsheet pertaining to updated procedures	1.9	240.00	456.00
02/11/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and attended manager and senior accountant audit status update and discussion of divisional audit findings with D. Moyer, K. Fleming, C. Alsager, A. Bacarella, J. Badie, D. Ralbusky, and K. Urek	1.0	440.00	440.00
02/11/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Traced intercompany loan hedge workbooks through other comprehensive income and income.	1.3	240.00	312.00
02/11/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the treasury inter-company wire transaction walkthrough testing	0.9	480.00	432.00
02/11/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed depreciation expense calculation for 2004 audit of Energy & Chassis to help reperform calculation for 2005 audit	0.7	200.00	140.00
02/11/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared an analysis of the status of Sarbanes-Oxley controls testing performed at Delphi Product and Service Solutions	1.3	270.00	351.00
02/11/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Intercompany derivative treasury controls manual work papers	3.6	280.00	1,008.00
02/11/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created testing approach to determine appropriateness of Delphi divisional cross charges	0.6	270.00	162.00
02/11/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented Delphi headquarters extended disability differences from the actuary file for date of extended disability and date of original disability.	2.6	200.00	520.00
02/11/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared Cash confirmation control sheets for review	1.7	200.00	340.00
02/11/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed rolforward analysis on trade accounts receivable accounts for all Delphi divisions	2.1	270.00	567.00
02/11/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed of general computer controls workpapers for EDS Orlando - system software information security section	1.1	525.00	577.50
02/11/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and discussed procedures to audit the restructuring charges	3.1	390.00	1,209.00
02/11/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed initial questions prepared by A. Miller relating to review of income tax expense recorded at non-US units	3.9	525.00	2,047.50

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/11/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in senior and manager update meeting re: status of audit and current issues	0.7	270.00	189.00
02/11/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with engagement seniors and managers re: status of audit and issues noted at the different divisions	0.7	270.00	189.00
02/11/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Investigated and agreed expense fluctuations to other audit work performed at Delphi Product and Service Solutions	2.7	270.00	729.00
02/11/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed returned confirmations received for benefit liabilities at year end	2.1	270.00	567.00
02/11/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes and added documentation on accounts receivable section for Delphi Steering division	2.3	270.00	621.00
02/11/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared final accounts payable workpapers for headquarters division	0.7	240.00	168.00
02/11/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented support provided for pre petition liability testing for Automotive Holdings Group	3.8	270.00	1,026.00
02/11/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented selections and support provided for accounts payable for Automotive Holdings Group	0.6	270.00	162.00
02/11/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Downloaded Automotive Holdings Group account detail from SAP for further testing.	0.5	240.00	120.00
02/11/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed issues identified during Saginaw re-performance and independent testing	2.0	480.00	960.00
02/11/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Attended meeting with D. Ralbusky regarding internal control issues identified at Saginaw.	0.3	480.00	144.00
02/11/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Downloaded information to tie out support received for Steering division inventory testing	0.9	240.00	216.00
02/11/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed wire room activity recorded by Delphi re: debit balance in payable	0.7	490.00	343.00
02/11/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with V. Ziemke re: Sarbanes walkthroughs and benchmarks at the Steering division	0.3	270.00	81.00
02/11/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the treasury inter-company derivative walkthrough testing	0.9	480.00	432.00
02/11/06	BEVERAGE, RICHARD M	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Mercer workers compensation actuarial report	1.7	525.00	892.50
02/11/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Began documentation of insurance contract testing for intangibles	3.7	270.00	999.00
02/11/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product & Systems Solutions other asset workpapers	0.8	490.00	392.00
02/11/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented Automotive Holdings Group inventory reserve summary schedule support as provided by client on 2/10/2006	3.9	240.00	936.00
02/11/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated deficiency tracker for Saginaw revenue	1.7	390.00	663.00
02/11/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated documentation related to fixed asset business process independent testing	1.9	280.00	532.00
02/11/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with managers and seniors to discuss status and concerns of divisional audits	0.7	390.00	273.00
02/11/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed documenting re-performance testing for Saginaw revenue.	3.8	390.00	1,482.00
02/11/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented final headquarters accounts receivable workpapers based on results of testing	1.1	240.00	264.00
02/11/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed independent testing for Inventory cycle	3.6	280.00	1,008.00
02/11/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Traced wire selections to accounts payable using client prepared spreadsheets	0.9	270.00	243.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/11/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed support received for headquarters accounts receivable balances at year end	1.2	240.00	288.00
02/11/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed and documented the United Kingdom, Mexico and Luxembourg pension disclosure summary sheet to Watson Wyatt actuary reports.	3.5	200.00	700.00
02/11/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared e-mail to J. Erickson and N. Lavigne regarding initial review of selected unit and open items re same	1.5	525.00	787.50
02/11/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed the Energy & Chassis leadsheet to prioritize the focus of staff on testing of material balances	1.2	440.00	528.00
02/11/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed open items listed and prepared summary for the audit committee.	0.8	650.00	520.00
02/11/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Investigated potential price discrepancies regarding inventory at Delphi Product and Service Solutions	1.4	270.00	378.00
02/11/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed of general computer controls workpapers for EDS Orlando - information system operations section	0.7	525.00	367.50
02/11/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed contents and edits of audit committee report with J. Aughton	0.5	650.00	325.00
02/11/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the European factoring memo provided by client and analyzed the accounting conclusions	1.0	440.00	440.00
02/11/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed analysis of fourth quarter asset write-off for credits and unusual items	3.1	390.00	1,209.00
02/11/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared final workpapers for accrued payroll liabilities based on support received from Delphi staff	1.6	240.00	384.00
02/11/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Agreed incurred but not reported liability summary schedule prepared by client to the valuations and performed audit procedures	2.7	270.00	729.00
02/11/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Entered sales returns selections data into leadsheet for Energy & Chassis	1.6	200.00	320.00
02/11/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed December testing of other assets	2.9	390.00	1,131.00
02/11/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Initiated memo on the environmental procedures to be performed in the audit	2.7	390.00	1,053.00
02/11/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Created general computer control deficiency report for Delphi	1.5	525.00	787.50
02/11/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received 2/11/06 for the Delphi Sarbanes-Oxley procedures	0.3	525.00	157.50
02/11/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product & Systems Solutions inventory workpapers	2.2	490.00	1,078.00
02/11/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with audit managers and seniors re: audit status update	0.8	490.00	392.00
02/11/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for fixed asset second pass business cycle testing	1.8	280.00	504.00
02/11/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Ran and revised the statistical analysis system programs for third quarter and tried to restore the damaged journal entry datasets	1.5	280.00	420.00
02/11/06	LUOTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Organized documentation and workpapers in order to finalize testing	2.8	200.00	560.00
02/11/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the treasury inter-company trade confirm walkthrough testing	1.2	480.00	576.00
02/11/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed of general computer controls workpapers for EDS Orlando - information security section	1.3	525.00	682.50
02/11/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed final deficiency trackers for Financial Reporting and Inventory	2.4	280.00	672.00
02/11/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared analysis of final inventory capitalization amounts at Steering division	0.6	240.00	144.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/11/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Created independent testing request list for Financial Reporting and Inventory cycles	1.3	280.00	364.00
02/11/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed of general computer controls workpapers for SAP Vega applications - Application Change section	1.3	525.00	682.50
02/11/06	ZIEMKE, VALERIE LEA	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended meeting with J. Badie regarding internal control issues identified at Delphi Product and Service Solutions.	0.3	480.00	144.00
02/11/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied derivative selections to other comprehensive income and bookings to net income.	2.2	240.00	528.00
02/11/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed of general computer controls workpapers for EDS Orlando - physical security section	0.4	525.00	210.00
02/11/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed draft audit committee presentations.	0.7	650.00	455.00
02/11/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated subaccount detail for derivatives for 2005 audit of Headquarters	0.9	200.00	180.00
02/11/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented recovery of period costs for Automotive Holdings Group capitalized variance analysis	3.8	240.00	912.00
02/11/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product & Systems Solutions receivable workpapers	1.3	490.00	637.00
02/11/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed content and edits of audit committee report with S. VanArsdell	0.5	650.00	325.00
02/11/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Gained and understanding of employee cost business cycle re-performance testing	1.2	280.00	336.00
02/11/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Obtained status update re: general computer control testing and upload templates from S. Potter	0.4	480.00	192.00
02/11/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated documentation related to expenditure business process independent testing	1.6	280.00	448.00
02/11/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of derivatives final analysis	0.4	270.00	108.00
02/11/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed of general computer controls workpapers for EDS Orlando - application change control section	0.9	525.00	472.50
02/11/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Foreign Exchange treasury controls manual work papers	2.7	280.00	756.00
02/11/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Attended meeting with D. Moyer, S. Szalony, K. Fleming, D. Ralbusky, K. Urek, and A. Bacarella regarding audit status update for the entire Delphi audit	0.7	270.00	189.00
02/11/06	AUKERMAN, JEFFREY A	PARTNER	AUDIT PROCEDURES FOR STEERING	Conducted engagement status meeting with B. Snyder, K. Ferrer, and M. Brenman	0.7	650.00	455.00
02/11/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Delphi memo on Mexico translation and other non US tax information	0.9	490.00	441.00
02/11/06	SNYDER, BILL L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in a discussion with J. Aukerman, M. Brenman and K. Ferrer regarding the status of the financial statement audit testing as well as Sarbanes-Oxley testing for Delphi Packard	0.7	490.00	343.00
02/11/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed audit procedures to ensure that businesses were properly transferred to Delphi Product and Service Solutions' books from other divisions	1.7	270.00	459.00
02/11/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared for an held a discussion with J. Aukerman, Partner, B. Snyder, Senior Manager and M. Brenman, Audit Senior regarding the status of the financial statement audit testing as well as Sarbanes-Oxley testing for Packard	0.9	390.00	351.00
02/11/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group for 2/11/06	0.4	270.00	108.00
02/11/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared Marketable Securities control sheets for review	1.4	200.00	280.00
02/11/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented detail behind account 1880 for Delphi Products and Service Solutions	1.4	240.00	336.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/11/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated accounts receivable combined leadsheet for 2005 audit of Automotive Holdings Group	1.3	200.00	260.00
02/11/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with engagement seniors and managers to discuss audit issues and findings	0.7	270.00	189.00
02/11/06	UREK, KYLE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Evaluated status of control testing performed at the Dayton Receivables Center	0.8	270.00	216.00
02/11/06	UREK, KYLE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared open items list for control testing walkthroughs and control template evaluation at the Thermal and Interior division	2.3	270.00	621.00
02/11/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Wrote the statistical analysis system programs to read in the trial balance for fourth quarter for Mexico plants and to generate the reconciliation report	3.5	280.00	980.00
02/11/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared Cash confirmation workpapers for review	1.3	200.00	260.00
02/11/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Researched requirements for transferring the journal entry files from server to server	0.8	280.00	224.00
02/11/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed accounting memos prepared by J. Erickson and drafted follow-up comments to J. Erickson regarding same	0.7	525.00	367.50
02/11/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated open items list for submission to Delphi	0.4	240.00	96.00
02/11/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in a discussion of 2/13/06 audit committee meeting with B. Plumb and reviewed materials re: same	0.5	620.00	310.00
02/11/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed the battery separator agreement between Delphi and Entek and developed audit request	1.5	440.00	660.00
02/11/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented selections and support provided for post petition liability accounts for Automotive Holdings Group	1.7	270.00	459.00
02/11/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Edited audit committee report incorporating changes from other partners	2.5	650.00	1,625.00
02/12/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Extracted the zipped journal entry files and ran the selections for third quarter on the new server 54	1.0	280.00	280.00
02/12/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Emailed IT re: journal entry files from server to server	0.5	280.00	140.00
02/12/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to emails re: audit committee meeting	0.5	620.00	310.00
02/13/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with client regarding the completion of list related to revenue recognition at Delphi Product and Service Solutions	0.5	270.00	135.00
02/13/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Revised accounts receivable allowance account for 2005 audit of Automotive Holdings Group	1.3	200.00	260.00
02/13/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed property, plant, and equipment testing workpapers for the Delphi Steering division	3.1	270.00	837.00
02/13/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and conference called with T.Miffleton re: case status and next steps	0.4	500.00	200.00
02/13/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed staffing of the headquarter control testing with L. Tropea	0.4	480.00	192.00
02/13/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared sign offs for all received confirmations and control copies	1.4	200.00	280.00
02/13/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended audit committee meeting	2.8	620.00	1,736.00
02/13/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed ACL sampling for accounts payable detail for wire transfer testing	1.9	270.00	513.00
02/13/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Tied accounts receivable leadsheets to account balances in SAP system for Automotive Holdings Group	1.4	200.00	280.00
02/13/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed the detailed support provided for construction work in progress as compared to the new 2005 fixed asset rollforward.	0.4	270.00	108.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/13/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in a meeting with B. Thalen, Delphi Internal Audit Director	1.3	620.00	806.00
02/13/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Organized electronic workpapers for derivatives	0.6	240.00	144.00
02/13/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Set up the headquarter fixed assets testing template	0.7	480.00	336.00
02/13/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Set up the headquarter expenditure testing template	0.7	480.00	336.00
02/13/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in team meeting w J. Walker and L. Tropea re: corporate accounting audit	0.5	480.00	240.00
02/13/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and discussed the corporate and headquarter testing with C. Snyder.	0.9	360.00	324.00
02/13/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Logged derivative foreign exchange confirmations	1.3	240.00	312.00
02/13/06	HURLEY, TIMOTHY R	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Performed final review of October and November fee applications	2.5	525.00	1,312.50
02/13/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended status meeting with A. Kulikowski and J. Volek re: business process audit	1.4	480.00	672.00
02/13/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed validation testing for headquarters financial reporting control testing	1.7	360.00	612.00
02/13/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and agreed sales analysis to the general ledger for Delphi Product and Service Solutions	2.1	270.00	567.00
02/13/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented testing for employee cost business process independent testing	1.6	280.00	448.00
02/13/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with G. Naylor, Supervisor of Accounts Receivable regarding service agreements related to journal entry testing	0.6	280.00	168.00
02/13/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and participated in discussions with Steering division staff re: journal entry testing selections	1.2	240.00	288.00
02/13/06	SCHROT, ERICA LYNNE	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Prepared for and discussed Thermal and Interior journal selections for statement of auditing standards 99 with K. Urek to review testing procedures.	1.3	200.00	260.00
02/13/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and responded to international team questions on audit procedures	0.6	390.00	234.00
02/13/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed information received from client re: commodity forward prices and regression data points	0.8	270.00	216.00
02/13/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Met with client re: additional inventory requests for Automotive Holdings Group	0.9	240.00	216.00
02/13/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Corporate Accounting process memos for Goodwill Impairment.	1.0	360.00	360.00
02/13/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Made copies of the third quarter Corporate Accounting Control binder	0.4	360.00	144.00
02/13/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed depreciation expense for property, plant and equipment	0.9	200.00	180.00
02/13/06	LANE, CARL S	PRINCIPAL	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed retention materials and advised J. Peterson via e-mail	0.2	750.00	150.00
02/13/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Closed review notes for accounts receivable workpapers for Steering division	1.7	240.00	408.00
02/13/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis for 2/13/06	0.3	270.00	81.00
02/13/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed staffing assignments and priorities.	0.5	650.00	325.00
02/13/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed and compared factoring arrangements for France, Poland and other countries for consistency	1.2	650.00	780.00
02/13/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed Sales Revenue work paper using additional documents received.	1.3	280.00	364.00
02/13/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed Luxembourg tax package with D. Moyer and J. Erickson	0.5	525.00	262.50
02/13/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Traced several wire selections to accounts payable schedules	2.9	270.00	783.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/13/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with B. Thelen, internal audit	1.1	650.00	715.00
02/13/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed property, plant & equipment with C. Alsager for Energy & Chassis	0.6	200.00	120.00
02/13/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with J. Yuhasz, Supervisor, Cost Accounting to clarify open items related to Revenue breakdown	0.5	280.00	140.00
02/13/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared and worked on Property Construction in progress testing	2.5	200.00	500.00
02/13/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented audited support for detailed cost of sales selections at Delphi Product and Service Solutions	1.7	270.00	459.00
02/13/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and met with M. Berkett and E. Vodopyanov to perform Commercial Paper Investments walkthrough.	0.6	360.00	216.00
02/13/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Set up the headquarter treasury testing template	1.2	480.00	576.00
02/13/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi emails re: China's reliance on the SAP and Hewlett Packard audits	0.4	480.00	192.00
02/13/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Finalized documentation for Delphi Thermal and Interior fixed assets	1.7	270.00	459.00
02/13/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed depreciation and construction work in process testing procedures performed for the Delphi Steering division	1.8	270.00	486.00
02/13/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented sub selection detail provided for Accounts payable trade, for Energy & Chassis	3.6	270.00	972.00
02/13/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed tooling assets procedures performed for interim and final at the Steering division	2.6	270.00	702.00
02/13/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Conducted re-performance testing for Suspense, Allied, and Regular account reconciliations	3.8	280.00	1,064.00
02/13/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Recalculated and analyzed supports received from R. Bopp, Analyst and A. Matusz for Cost of Sales testing	0.5	280.00	140.00
02/13/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Analyzed impact of accounts receivable aging on December 31 trade balance	2.9	390.00	1,131.00
02/13/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented re-performance testing for employee cost business process testing	1.4	280.00	392.00
02/13/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared notes and discussed Audit Committee materials with B. Plumb and S. VanArsdell.	1.4	650.00	910.00
02/13/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Created general computer control deficiency report for Business process managers - A. Kulikowski, and J. Volek	1.8	525.00	945.00
02/13/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi voicemails, re: staffing levels	1.3	650.00	845.00
02/13/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in the audit Committee meeting.	2.0	650.00	1,300.00
02/13/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with J. Papelian and K. Fleming to discuss potential legal confirmations	1.2	650.00	780.00
02/13/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed initial review of Inventory cycle for re-performance testing	2.8	280.00	784.00
02/13/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open item list - determine all outstanding items.	0.4	280.00	112.00
02/13/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared deficiency metrics on control deficiencies for T. Bomberski, Delphi General computer controls manager	1.3	525.00	682.50
02/13/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared and reviewed Delphi meeting follow-ups	1.0	525.00	525.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/13/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with client regarding detailed selection made in revenue recognition at Delphi Product and Service Solutions	1.3	270.00	351.00
02/13/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Provided status update for Delphi Thermal and Interior audit for D. Greenbury and E. Creech	2.3	270.00	621.00
02/13/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented fourth quarter analysis of property and tooling accounts	1.5	240.00	360.00
02/13/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and participated in a meeting with J. Schmidt re: Delphi derivatives and other comprehensive income questions	0.9	240.00	216.00
02/13/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared analysis of inventory tag sheet for Delphi Saginaw Steering division	1.8	240.00	432.00
02/13/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US income tax audit procedures with J. Urbaniak and D. Moyer	0.5	390.00	195.00
02/13/06	CHENG, XIANGYU	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated shell and tables	0.8	255.00	204.00
02/13/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Set up the headquarter financial reporting testing template	0.9	480.00	432.00
02/13/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed model audit program for fixed assets at the Steering division	0.5	270.00	135.00
02/13/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Organized documents for 2005 audit of Automotive Holdings Group	1.8	200.00	360.00
02/13/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed sales fluctuation questions with R. Marcola	0.1	270.00	27.00
02/13/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received 2/13/06 for the Delphi Sarbanes-Oxley procedures	1.0	525.00	525.00
02/13/06	MIFFLETON, CATHERINE TAYLOR	ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and conference called with J. Peterson re: case status and next steps	0.4	300.00	120.00
02/13/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for the business process update meeting with J. Volek and A. Kulikowski	0.2	480.00	96.00
02/13/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with J. Papelian and B. Plumb to discuss legal confirms	0.8	390.00	312.00
02/13/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented litigation and product matters related to General Motors	3.9	390.00	1,521.00
02/13/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed additional support received from K. Frantz, Finance Manager; G. Chopko; and J. Yuhasz, Supervisor Cost Accounting regarding work paper 8111 Sales Revenue	0.7	280.00	196.00
02/13/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested additional support from K. Frantz, Finance Manager; G. Chopko; and J. Yuhasz, Supervisor Cost Accounting regarding work paper 8111 Sales Revenue	0.3	280.00	84.00
02/13/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed Journal entry FRR46 to cleared open notes and requested additional support	0.9	280.00	252.00
02/13/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed and documented status of Sarbanes-Oxley for Automotive Holdings Group	0.6	270.00	162.00
02/13/06	MIFFLETON, CATHERINE TAYLOR	ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Grouped and formatted time information for consultants Group 1- December	1.1	300.00	330.00
02/13/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed adjustments to income tax expense at selected non-US units	2.9	390.00	1,131.00
02/13/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Commercial Paper Investments walkthrough.	0.7	360.00	252.00
02/13/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed final Delphi presentation for Audit Committee.	1.3	650.00	845.00
02/13/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with J. Lowry, regarding additional selection for disposal of property testing	1.2	200.00	240.00
02/13/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Agreed derivative selections to other comprehensive income balances	2.4	240.00	576.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/13/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in a meeting with J. Aughton, S. Van Arsdell and B. Plumb regarding audit committee meeting	2.3	650.00	1,495.00
02/13/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing for Energy and Safety division	0.7	480.00	336.00
02/13/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed accounts receivable balances with Steering division staff	0.8	240.00	192.00
02/13/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for audit committee meeting including discussions with S. VanArsdell	1.8	650.00	1,170.00
02/13/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and met with H. Frank and A. Perry re: treasury intercompany loan testing.	0.5	360.00	180.00
02/13/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared model audit program for inventory for Steering division	1.7	240.00	408.00
02/13/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Continued tracing reconciling line items to supporting documentation	1.3	290.00	377.00
02/13/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Set up the headquarter employee cost testing template	0.6	480.00	288.00
02/13/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed audit calendar to assess staffing requirements through the end of March	0.5	490.00	245.00
02/13/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with H. Frank and A. Perry re: treasury intercompany loan testing	0.5	480.00	240.00
02/13/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Edited letter to B. Brust re: Additional Fee's and provided to B. Plumb for review	1.4	100.00	140.00
02/13/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed core team revenue testing documentation for thermal and interior.	3.6	390.00	1,404.00
02/13/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails re: staffing levels	0.2	650.00	130.00
02/13/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed draft of the Italian factoring agreement between Delphi Italia and Banca Ifis	2.7	440.00	1,188.00
02/13/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in the business process update meeting with J. Volek and A. Kulikowski	1.0	480.00	480.00
02/13/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed Journal entry FRR02 to cleared open notes and requested additional support	1.4	280.00	392.00
02/13/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open notes from Contract Management testing	0.3	280.00	84.00
02/13/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed on the business process update meeting with J. Volek and A. Kulikowski	0.2	480.00	96.00
02/13/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for meeting with M. Lewis regarding non-US income tax open items	0.7	525.00	367.50
02/13/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created request list for business process testing	2.6	280.00	728.00
02/13/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and organized documents in permanent files for 2005 audit	3.1	200.00	620.00
02/13/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with client certain derivatives open item requests	0.3	270.00	81.00
02/13/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Revised the work on Property Construction in progress	1.0	200.00	200.00
02/13/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a meeting with A. Bacarella re: Accounts Payable wire room testing	0.6	200.00	120.00
02/13/06	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Worked on scheduling resources for the business process testing in February	2.0	525.00	1,050.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/13/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed daily back-ups of audit files	0.8	100.00	80.00
02/13/06	CHENG, XIANGYU	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Compared data input to the shell for accuracy	2.2	255.00	561.00
02/13/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Finalized documentation for Delphi Thermal and Interior operating expense journal entry selections	1.6	270.00	432.00
02/13/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and documented status of Sarbanes-Oxley for Energy & Chassis	0.8	270.00	216.00
02/13/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Read and discussed management rebuttal to our audit committee presentation	1.1	650.00	715.00
02/13/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered staff questions regarding business process fieldwork at Thermal and Interior	1.4	480.00	672.00
02/13/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed miscellaneous debits to sales with D. Gustin to determine population for sales testing	0.3	270.00	81.00
02/13/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Closed review notes for property workpapers for Steering division	1.3	240.00	312.00
02/13/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed emails and other documentation related to Mexican corporate tax law changes	1.2	525.00	630.00
02/13/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Provided guidance on reconciliation of Delphi Thermal and Interior investment to joint venture financial statements	2.2	270.00	594.00
02/13/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed the calculation for warranty reserve testing from T.Wong, Analyst of Cost Accounting	0.3	280.00	84.00
02/13/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested calculation from R. Capogreco, Accounts Receivable regarding journal entry testing	0.1	280.00	28.00
02/13/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed agreement between GM and Delphi regarding the change of price	0.5	280.00	140.00
02/13/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Conducted re-performance testing of controls for Financial Reporting and documented results	3.4	280.00	952.00
02/13/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Journal entry testing third quarter and fourth quarter to obtain additional supporting documents	1.5	280.00	420.00
02/13/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared the corporate accounting walkthrough document	2.0	480.00	960.00
02/13/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and prepared response to Deloitte Luxembourg for audit procedure questions	0.7	490.00	343.00
02/13/06	MIFFLETON, CATHERINE TAYLOR	ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Grouped and formatted time information for consultants Groups 1 (January) and 2 (December and January)	3.8	300.00	1,140.00
02/13/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Obtained Delphi badge for J. Walker	0.4	480.00	192.00
02/13/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed wire room payments made to subsidiaries with A. Bacarella	0.2	270.00	54.00
02/13/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated the work on Property work paper done by K. Tanno	1.6	200.00	320.00
02/13/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with client regarding operations fluctuations for Delphi Product and Service Solutions	1.6	270.00	432.00
02/13/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared and met with F.Nance to discuss the supporting documentation necessary for inventory price testing confirmations	2.4	240.00	576.00
02/13/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed joint venture agreements as held by Energy and Chassis as investments for permanent files	2.9	240.00	696.00
02/13/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and documented support for additional detailed sales selections at Delphi Product and Service Solutions	1.3	270.00	351.00
02/13/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated independent test results for Saginaw revenue testing.	1.7	390.00	663.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/13/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Traced journal voucher journal entries to supporting documentation	3.5	290.00	1,015.00
02/13/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and met with B. Smith to perform Corporate Accounting walkthrough.	0.9	360.00	324.00
02/13/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Printed email attachments for the Final Reports of the Worldwide Audit Instructions and provided to N. Bahan for review	1.2	100.00	120.00
02/13/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reviewed the direct selections in the deliverable, compared them with the selections generated in JEDAR tool and resolved the discrepancies	3.8	280.00	1,064.00
02/13/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and participated in discussions with Steering division staff re: final inventory compilation	0.4	240.00	96.00
02/13/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Journal entry FRR46 Crown City Contract	0.4	280.00	112.00
02/13/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended weekly business process status meeting with A. Kulikowski and J. Volek	1.0	525.00	525.00
02/13/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed final version of fee application prior to distribution	0.4	490.00	196.00
02/13/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed SAS 99 entries received from client	0.8	270.00	216.00
02/13/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created open items lists and evaluated open items for business process testing at Saginaw Division	1.1	280.00	308.00
02/13/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented sales return of materials selections for Energy and Chassis income statement testing	1.1	240.00	264.00
02/13/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and discussed benefit liability request with J. Petrie re: Fidelity items	0.3	270.00	81.00
02/13/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Open Item list requested by Headquarter Detroit team	0.3	280.00	84.00
02/13/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reviewed and formatted the risk based journal entry selections third quarter	0.8	280.00	224.00
02/13/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared request for demographic testing part B contributions to the Delphi main pension plans	0.3	270.00	81.00
02/13/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed the corporate and headquarter testing with J. Walker	0.9	480.00	432.00
02/13/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Followed up on the accounts receivable year end requests with G.Naylor	3.8	240.00	912.00
02/13/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented sales new and lost business material for Energy and Chassis income statement testing	1.2	240.00	288.00
02/13/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product & Systems Solutions audit workpapers for inventory and accounts payable	2.2	490.00	1,078.00
02/13/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented fluctuation in account 4414	1.1	240.00	264.00
02/13/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared analysis of Electronics & Safety fixed asset adjustment in preparation for audit committee meeting	1.3	490.00	637.00
02/13/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched accounts receivable model confirmation and tailored for wire testing	1.2	270.00	324.00
02/13/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed the new 2005 fixed asset rollforward with the fixed asset manager and supervisor.	1.7	270.00	459.00
02/13/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with J. Yuhasz, Supervisor Cost Accounting to clarify calculation for warranty reserve testing	0.4	280.00	112.00
02/13/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reconciled accounts payable detail for wire transfer testing	2.4	270.00	648.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/13/06	MIFFLETON, CATHERINE TAYLOR	ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Completed grouping and formatting of time information for consultants group 2	1.6	300.00	480.00
02/13/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with H. Brammer to discuss pre and post petition liability classification and supporting detail necessary	2.9	240.00	696.00
02/13/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed and reviewed demographic procedures for the Top Hat plan	0.2	390.00	78.00
02/13/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed core team fixed asset testing documentation for thermal and interior.	3.7	390.00	1,443.00
02/13/06	SCHROT, ERICA LYNNE	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Analyzed Thermal and Interior journal selections for statement of auditing standards 99 to verify controls and proper accounting.	3.8	200.00	760.00
02/13/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed updated investments testing	3.1	390.00	1,209.00
02/13/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented gains on derivative hedge selections	0.5	240.00	120.00
02/13/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared and participated in a meeting with M. Lewis re: income tax audit questions	1.4	525.00	735.00
02/13/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and discussed terms per retention documents and compliance on same with counsel	0.3	500.00	150.00
02/13/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed of general computer controls workpapers for Plano Data Center - information security section	1.0	525.00	525.00
02/13/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Printed project financials: time and expense summary for D. Moyer for review	0.8	100.00	80.00
02/13/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with J. Walker to divide responsibilities within the corporate accounting control testing area	0.6	480.00	288.00
02/13/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Corporate Accounting process memos for Commercial Paper Investments.	0.9	360.00	324.00
02/13/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed debit balances in Accounts Payable analysis	1.3	200.00	260.00
02/13/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with E. Ludtke re: accounts payable tracing for wire testing	0.6	270.00	162.00
02/13/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed audit workpapers related to headquarters accounts	2.0	650.00	1,300.00
02/13/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Segregated inventory controls between Corporate Audit Service and Core Team validation	0.4	280.00	112.00
02/13/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Tied property, plant and equipment from leadsheets to Hyperion balances for Energy & Chassis	0.5	200.00	100.00
02/13/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Revised the statistical analysis system programs for JEDAR selections and pulled the risk based journal entries out of the standard entries only	4.0	280.00	1,120.00
02/13/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested calculation support from T. Lutes, Oracle Analyst regarding Cost of Sales testing	0.1	280.00	28.00
02/13/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared analysis of wire room activity in preparation for audit committee meeting	1.4	490.00	686.00
02/13/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed and coordinated information for the fraud inquiry meetings	1.1	390.00	429.00
02/13/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed emails pertaining to Delphi response to graduated tax rates in Mexico	0.4	490.00	196.00
02/13/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in a meeting with B. Plumb re 2/13/06 audit committee meeting	4.0	620.00	2,480.00
02/13/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed interest expenses for Debt testing procedures	1.9	200.00	380.00
02/13/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Consolidated Balance Sheet walkthrough.	0.5	360.00	180.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/13/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed the Promotora, Ambrake, Delkor, and KDAC financial statements in local generally accepted accounting principles to determine if any adjustments were evaluated	3.9	440.00	1,716.00
02/13/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended audit committee meeting	2.8	650.00	1,820.00
02/13/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed preliminary detail input into derivatives final analytical review	0.6	270.00	162.00
02/13/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Accounts Payable Manager re: supporting documents for prepaid expenses - deposits	0.5	270.00	135.00
02/13/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Recalculated supports received from R. Bopp, Analyst and A. Matusz for Cost of Sales testing	0.4	280.00	112.00
02/13/06	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Packard work to date to understand resource needs	0.5	525.00	262.50
02/13/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Evaluated the adequacy of supporting documentation to journal vouchers	2.0	290.00	580.00
02/13/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed testing procedures related to debits to sales near quarter ends for the Delphi Steering division	0.7	270.00	189.00
02/13/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared document request list for fixed asset and revenue testing for thermal and interior.	1.3	390.00	507.00
02/13/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed test on client prepared inventory capitalization schedule by part number	2.9	240.00	696.00
02/13/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and prepared attorney confirmation letters	2.7	390.00	1,053.00
02/13/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed sales contract selections with Delphi Steering sales analyst lead by L. Bourassa	0.9	270.00	243.00
02/13/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed updated 2005 fixed asset rollforward with K. McCoy	0.6	270.00	162.00
02/13/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in team meeting w J. Walker and L. Tropea regarding Corporate accounting audit	0.5	525.00	262.50
02/13/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed workpaper 5728's debit balance analysis and entries	3.1	200.00	620.00
02/13/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Organized documents for 2005 audit of Energy & Chassis	2.4	200.00	480.00
02/13/06	CHENG, XIANGYU	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Assessed and adjusted the selections based on relationships of method results and industry benchmarks	3.5	255.00	892.50
02/13/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Conducted re-performance testing for internal audit's voucher testing and documented results	1.1	280.00	308.00
02/13/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and documented audited support related to fluctuation analysis for Delphi Product and Service Solutions	1.8	270.00	486.00
02/13/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Coordinated SAS 99 Fraud Discussion meetings with T. Bishop for J. Gilkes and K. Fleming	1.3	100.00	130.00
02/13/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted summary of comments on technical accounting memo re: European factoring agreements	1.5	440.00	660.00
02/13/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed updated cash, debt, and equity procedures	1.1	390.00	429.00
02/13/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-US open item e-mail responses from J. Erickson	0.7	525.00	367.50
02/13/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group for 2/13/06	0.5	270.00	135.00
02/13/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed with C. Alsager intercompany wire transaction	0.2	270.00	54.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/13/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and analyzed the approach to test journal entries	3.5	240.00	840.00
02/13/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Evaluated and documented final evidence provided for Delphi Interior special tooling	2.5	270.00	675.00
02/13/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and documented support provided for accounts payable trade, for Energy & Chassis	1.9	270.00	513.00
02/13/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed labor cases in Brazil with R. Berry	0.5	390.00	195.00
02/13/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Participated in team meeting with C. Snyder and L. Tropea.	0.5	360.00	180.00
02/13/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Resolved the input/output error on the server 45 and discussed the possible solutions for a damaged dataset and insufficient memory in the server	1.8	280.00	504.00
02/13/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed 12/31/05 Delphi NAFTA tax receivable spreadsheets for all divisions.	2.7	200.00	540.00
02/13/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested computation from G. Naylor, Accounts Receivable regarding Power and Signal contract	0.1	280.00	28.00
02/13/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed variances in Special Tools accounts with Steering division staff	0.7	240.00	168.00
02/13/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Provided guidance to E. Schrot to perform statement of auditing standard on fraud journal entry testing	1.3	270.00	351.00
02/13/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed client prepared schedule detailing the payments made related to health claims during the fourth quarter relating to the liability recorded as of third quarter	0.5	270.00	135.00
02/13/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Logged all confirmations for all areas and labeled the faxed confirmations	1.6	200.00	320.00
02/13/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented account 9280 for income statement testing	3.2	240.00	768.00
02/13/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed the agreements between Delphi and Progressive Manufacturing for journal entry testing	0.4	280.00	112.00
02/13/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Created workpaper for the fourth quarter Thermal and Interior review on a global basis.	3.6	200.00	720.00
02/13/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied Malaysian trade detail to outstanding trade detail.	1.2	240.00	288.00
02/13/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared requests for G. Anderson re: Automotive Holdings Group inventory audit	0.4	240.00	96.00
02/13/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed open non-US income tax items with J. Urbaniak, M. Lewis, J. Erickson, and M. Rozycki	1.4	390.00	546.00
02/13/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed documentation of income tax expense calculation for selected non-US units	1.9	390.00	741.00
02/13/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Communicated to client and requested support for Property Construction in progress testing	1.5	200.00	300.00
02/13/06	BAHAN, NATALIE J	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed final reports submitted from UK.	1.0	390.00	390.00
02/13/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Conducted accounting research on the presentation of allied accounts receivable and payable balance in the consolidated financial statements	1.4	440.00	616.00
02/13/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed returned confirmations and valuations for the Delphi benefit liabilities	0.5	270.00	135.00
02/13/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Finalized documentation for Delphi Thermal and Interior cost of sales manual adjustment selections	1.4	270.00	378.00
02/13/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed support given for detailed selection made for revenue recognition at Delphi Product and Service Solutions	0.4	270.00	108.00
02/13/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed management response to audit committee presentation	0.5	650.00	325.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/13/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and met with C. Snyder to divide responsibilities within the corporate accounting control testing area.	0.6	360.00	216.00
02/13/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Obtained Delphi badge for J. Walker.	0.4	360.00	144.00
02/13/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared summary of comments related to open audit and accounting issues	0.8	650.00	520.00
02/13/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Corporate Accounting process memos for Preparation of Balance Sheet.	1.1	360.00	396.00
02/13/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated documentation related to employee cost business process testing	2.5	280.00	700.00
02/13/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed control objective templates for headquarters financial reporting control testing	3.3	360.00	1,188.00
02/13/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed workpaper 5727's wire room analysis entries	2.3	200.00	460.00
02/13/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Created testing documents for business process testing	2.3	280.00	644.00
02/13/06	LEHNER, JOANNA C	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Assisted in analysis of capital projects	0.5	390.00	195.00
02/13/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Logged operations selections for Delphi Products and Service Solutions	2.3	240.00	552.00
02/13/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on additional selections for disposal of property testing	3.2	200.00	640.00
02/13/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final accounts payable reconciliations for Steering division	1.1	240.00	264.00
02/13/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi Headquarters audit status re: wire room activity	1.2	490.00	588.00
02/14/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Closed notes for Delphi headquarters benefit liabilities demographic testing.	1.9	200.00	380.00
02/14/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed commodity selections for derivatives with trade manager and financial analyst	0.5	200.00	100.00
02/14/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed of general computer controls workpapers for Plano Data Center - system software change management section	1.7	525.00	892.50
02/14/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed control objective templates for first group of Financial Reporting control objectives	2.7	360.00	972.00
02/14/06	MIFFLETON, CATHERINE TAYLOR	ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Edited fee application for further "no bill items" and duplicate entries	1.0	300.00	300.00
02/14/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on analyzing support for spending and rebill on special tools	1.2	200.00	240.00
02/14/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and analyzed lower cost of market testing for Packard	2.0	240.00	480.00
02/14/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed open items status for income tax audit	0.6	490.00	294.00
02/14/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated open items list for Delphi Steering and benefit liability areas for Delphi headquarters	0.7	270.00	189.00
02/14/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented the Corporate Accounting - Preparation of Consolidated Income Statement walkthrough.	0.7	360.00	252.00
02/14/06	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Worked on scheduling resources for the business process testing in February	1.5	525.00	787.50
02/14/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed inventory account reconciliation for Tulsa plant	2.5	650.00	1,625.00
02/14/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated open items tracker	0.9	390.00	351.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/14/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and discussed Delphi headquarters benefit liabilities pay period used for the other postretirement benefits valuation with C. Chiu, MetLife.	1.1	200.00	220.00
02/14/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Delphi audit open items tracker for 2/14/06	1.2	270.00	324.00
02/14/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Revised confirmation for prepayments for wire testing	0.2	270.00	54.00
02/14/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reperformed core team fixed asset testing for Thermal and Interiors.	3.8	390.00	1,482.00
02/14/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared notes on Delphi Products and Service Solutions year end fixed assets testing	2.1	240.00	504.00
02/14/06	COULTER, STEPHEN J	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Participated in a conference call debrief with B. Plumb and others to discuss audit committee meeting	1.0	670.00	670.00
02/14/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed property, plant and equipment additions testing with C. Alsager for Energy & Chassis	0.2	200.00	40.00
02/14/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented initial review of Deloitte comments over management assessment	2.7	280.00	756.00
02/14/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Researched decreasing corporate tax rates on worldwide basis	0.9	525.00	472.50
02/14/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed with Steering division staff re: rationale used to determine split between pre and post petition liabilities	0.8	240.00	192.00
02/14/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated the open items listing for 2/14/06	0.6	390.00	234.00
02/14/06	GILKES, JOHN G	PRINCIPAL	SAS 99 / JOURNAL ENTRY TESTING	Reviewed specific risks and planning for SAS 99 interviews	1.0	750.00	750.00
02/14/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in team meeting with Internal controls audit team regarding Corporate and Headquarter control testing	0.4	480.00	192.00
02/14/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed support for fixed asset rollforward as updated with fixed asset supervisor for Energy & Chassis	1.3	270.00	351.00
02/14/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi voicemails, re: staffing levels	0.1	650.00	65.00
02/14/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails re: staffing levels	0.1	650.00	65.00
02/14/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed Custom Energy settlement agreement and requested journal entries booked from the general accounting manager at Automotive Holdings Group	0.4	270.00	108.00
02/14/06	OLMORE, DAVID S	SENIOR MANAGER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Participated in a conference call debrief with B. Plumb and others to discuss audit committee meeting	1.0	450.00	450.00
02/14/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented expenditure business cycle testing related to control objectives - Group 1	3.3	280.00	924.00
02/14/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed vendor debit balance account payables process	1.4	450.00	630.00
02/14/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and discussed Delphi headquarters pension demographic selections with E. Jester	1.1	200.00	220.00
02/14/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Created FARS test plan.	0.5	360.00	180.00
02/14/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed material gathered from meeting with L. Jones, Special Project	0.6	280.00	168.00
02/14/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for accounts receivable workpapers	0.7	240.00	168.00
02/14/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed accounting entries recorded for cost sharing arrangements between Delphi divisions	0.7	490.00	343.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/14/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed validation worksheet for the first and second group of Financial Reporting Control objectives	1.0	360.00	360.00
02/14/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed data extract of debits recorded to sales for evaluation of income statement audit procedures	1.6	490.00	784.00
02/14/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Uploaded the journal entry file from the server, unzipped, renamed and read the files to the statistical analysis system for plant 2100	0.6	280.00	168.00
02/14/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered staff questions re: fieldwork at Thermal and Interior	1.8	480.00	864.00
02/14/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested additional information from J. Ayala, Cost Accountant; R. Bopp, Cost Accountant; A. Matusz, Cost Accountant; and T. Lutes, Oracle Analyst for entry FR106	0.5	280.00	140.00
02/14/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Corporate Accounting Goodwill walkthrough.	0.6	360.00	216.00
02/14/06	BAHAN, NATALIE J	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed final reports submitted from Singapore, Australia and Korea	3.5	390.00	1,365.00
02/14/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed testing re: investment in joint venture - Daesung rollforward analysis	0.8	390.00	312.00
02/14/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared purchase order selection for property, plant and equipment for additions testing of Energy & Chassis	1.4	200.00	280.00
02/14/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received 2/14/06 for the Delphi Sarbanes-Oxley procedures	0.5	525.00	262.50
02/14/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Revised Open notes for Contract Management Testing	0.5	280.00	140.00
02/14/06	MOYER, DENNY L	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed SAS 99 third quarter selections for SAP units and prepared email to audit teams to communicate selections	2.1	490.00	1,029.00
02/14/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared workpapers for journal entry testing at Steering division	1.8	240.00	432.00
02/14/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed the pre and post petition liability testing	3.7	240.00	888.00
02/14/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared and discussed with J. Yuhasz, Accounting Supervisor re: details of transactions affecting the absorption variance account	0.9	390.00	351.00
02/14/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed property, plant and equipment issues with fixed assets manager, financial analysts and C. Alsager for Energy & Chassis	2.5	200.00	500.00
02/14/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with T. Twomey, legal staff and K. Fleming to discuss Intellectual Property matters	0.9	650.00	585.00
02/14/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed and recalculated support received from I. Caralt, Analyst for Cost of Sales testing	0.4	280.00	112.00
02/14/06	ZIEMKE, VALERIE LEA	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in team meeting with internal controls audit team re: corporate and headquarter control testing	0.4	480.00	192.00
02/14/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested additional information from L. Whatley, Electrical Electronic Distribution System Department (EEDS) Sales Manager for explanation with entry FRR 21	0.3	280.00	84.00
02/14/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and participated in a meeting with A. Bacarella and J. Badie re: Delphi status update for open items list	0.3	240.00	72.00
02/14/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed testing performed on ATA analysis on investment in joint venture - Promotora	1.3	390.00	507.00
02/14/06	NEUENSCHWANDER, JEFFRY A	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and participated in a call with B. Sparks, J. Urbaniak re: effectively connected income, non-US permanent establishments, transfer pricing audit procedures 1.0, review audits questions for sparks	2.0	750.00	1,500.00
02/14/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed legal response from R. Berry and sent request to review accounting to the Brazil team	0.4	390.00	156.00
02/14/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with G. Naylor, Accounts Receivable regarding Power and Signal contract and Nummi service agreement	0.7	280.00	196.00
02/14/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed management accounting memo re: the recording of precious group metal transactions	1.0	440.00	440.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/14/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in meeting with L. Marion regarding audit status	0.5	650.00	325.00
02/14/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed with A. Bacarella re: open items listing	0.3	200.00	60.00
02/14/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed costing control activities for Inventory cycle	1.3	280.00	364.00
02/14/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed certain trade specifications with client to determine Sarbanes impact	0.3	270.00	81.00
02/14/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items list for Head Quarter	1.6	270.00	432.00
02/14/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed workpaper 5723's wire room detail testing	3.2	200.00	640.00
02/14/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi treasury hedge accounting control finding	0.4	480.00	192.00
02/14/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented accrued liability selection	1.9	270.00	513.00
02/14/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with B. Murray and J. Lamb regarding reconciliation of push-down of restatement entries	0.7	270.00	189.00
02/14/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Met with client re: Athens plant excess and obsolete inventory reserve support	3.9	240.00	936.00
02/14/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi provided segregation of duties mapping of deficiencies to conflicts	1.5	525.00	787.50
02/14/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Obtained work paper benchmarking standards and reviewed testing material	1.6	280.00	448.00
02/14/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Continued reviewing adjustments to income tax expense at selected non-US units	3.5	390.00	1,365.00
02/14/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed T.Miffleton progress and dataset files for same, drafted email with instructions	1.2	500.00	600.00
02/14/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Met with T. Adramczyk re: treasury transaction and intercompany loan walkthrough testing	1.8	280.00	504.00
02/14/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented manual workpapers for Corporate Accounting - Preparation of Balance Sheet.	0.3	360.00	108.00
02/14/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented expenditure business cycle testing related to Control objectives - Group 4	2.3	280.00	644.00
02/14/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented expenditure business cycle testing related to Control objectives - Group 3	2.1	280.00	588.00
02/14/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group for 2/14/06	0.4	270.00	108.00
02/14/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with Delphi re: debit balance in accounts payable confirmations	1.2	490.00	588.00
02/14/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented the Corporate Accounting - Preparation of Consolidated Balance Sheet walkthrough.	0.6	360.00	216.00
02/14/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and prepared analysis of transferred inventory balances to Delphi Product and Service Solutions	0.7	270.00	189.00
02/14/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Conducted re-performance testing of controls for scrap Inventory	1.6	280.00	448.00
02/14/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented manual work papers for the treasury foreign exchange walkthroughs	2.7	280.00	756.00
02/14/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with S. Nunez, Cost Accounting Barcelona regarding entry FR106	0.3	280.00	84.00
02/14/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and participated in a meeting with A. Bacarella re: Delphi derivatives open items update	0.3	240.00	72.00
02/14/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented manual work papers for the treasury Inter Company walkthroughs	2.8	280.00	784.00
02/14/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented third quarter and fourth quarter journal entries testing	1.7	280.00	476.00
02/14/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed with J. Green re: treasury transaction and intercompany loan walkthrough testing	0.7	480.00	336.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/14/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed documentation of income tax expense calculation for selected non-US units and summarized tax rate discrepancies	3.8	390.00	1,482.00
02/14/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed tooling model audit program for Delphi Steering division	0.6	270.00	162.00
02/14/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed accounts payable selections with Steering division staff	0.3	240.00	72.00
02/14/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Participated in team meeting with Internal controls audit team regarding Corporate and Headquarter control testing	0.4	360.00	144.00
02/14/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed and discussed audit questions for Thermal and Interior	1.1	390.00	429.00
02/14/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented additional supports received for detailed selections in operations for Delphi Product and Service Solutions	2.8	270.00	756.00
02/14/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and submitted request for supporting documents related to restatement entry testing for Delphi Product and Service Solutions	1.2	270.00	324.00
02/14/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed treasury walkthroughs with J. Green	0.6	480.00	288.00
02/14/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in a conference call debrief with S. Coulter and others to discuss audit committee meeting	0.8	650.00	520.00
02/14/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented the Corporate Accounting - Preparation of Consolidated Cash Flow Statement testing results.	1.1	360.00	396.00
02/14/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on special tools amortizations rollforward	2.4	200.00	480.00
02/14/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Revised documentation in inventory workpapers for Delphi Steering division based on manager review notes	1.4	240.00	336.00
02/14/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in Team meeting with internal controls audit team regarding corporate and headquarter control testing	0.4	280.00	112.00
02/14/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented non-productive reserve amount for Athens plant excess and obsolete inventory	1.1	240.00	264.00
02/14/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Checked results of vendor debit balance accounts payable programs	0.8	450.00	360.00
02/14/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Consulted the JEDAR tool helpline re: test 7c for the risk based sample and sent out the selections for review	1.0	280.00	280.00
02/14/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Evaluated the adequacy of supporting documentation to journal vouchers	2.0	290.00	580.00
02/14/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed account receivable model audit program and final leadsheet for the Steering division	2.8	270.00	756.00
02/14/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi's Treasury foreign exchange and commodities flow chart	0.9	480.00	432.00
02/14/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with S. Szalony to discuss open Energy and Chassis issues	0.6	650.00	390.00
02/14/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Power and Signal contract for documentation on Journal entries testing	0.4	280.00	112.00
02/14/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with D. Moyer to discuss open audit areas at his division	0.5	650.00	325.00
02/14/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed derivatives open items with A. Bacarella and J. Tomas	0.3	200.00	60.00
02/14/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and documented support for sub selections for accounts payable - trade for Energy & Chassis	2.1	270.00	567.00
02/14/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the first group of Control objective templates for expenditure cycle control activities	2.0	280.00	560.00
02/14/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and sent email to Delphi engagement partner group re: Delphi Cost Overruns	0.7	100.00	70.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/14/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed of general computer controls workpapers for Plano Data Center - system software information security section	2.3	525.00	1,207.50
02/14/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with L. Jones, Special Project regarding Bad Debt reserve calculation entry FRM 08	1.6	280.00	448.00
02/14/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Inventory controls testing for inclusion of Automotive Holdings Group plants	1.9	280.00	532.00
02/14/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final accounts payable workpapers based on discussions held related to pre and post petition liability methodology for Steering division	1.7	240.00	408.00
02/14/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with K. Ferrer, Audit Manager regarding warranty reserve journal entry testing	0.3	280.00	84.00
02/14/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed international final audit reports	0.9	650.00	585.00
02/14/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Corporate Account Memos - Warranty, Compensation, and Goodwill.	0.5	360.00	180.00
02/14/06	GILKES, JOHN G	PRINCIPAL	SAS 99 / JOURNAL ENTRY TESTING	Prepared for and participated in meeting with S. Shaffer and S.Graham re: specific risks	1.0	750.00	750.00
02/14/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with K, Ferrer, Audit manager regarding Cost of Sales freight set up entry	0.3	280.00	84.00
02/14/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed status update on derivatives and DPSS with J. Badie and J. Tomas	0.3	270.00	81.00
02/14/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Document Ted foreign exchange cut-off testing	2.6	240.00	624.00
02/14/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed status of transfer pricing scoping with A. Shapiro	0.2	525.00	105.00
02/14/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed and walkthrough with M. Starr, Inventory Cost Supervisor re: actual standard rates used by Delphi in Fiscal Year 2005 in the system costs cards	0.8	390.00	312.00
02/14/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated fixed asset additions for Energy & Chassis with purchase order information obtained from client	2.1	200.00	420.00
02/14/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on rollforward for special tools	1.2	200.00	240.00
02/14/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and documented audit procedures performed on journal vouchers related to the battery sales at Delphi Product and Service Solutions	1.4	270.00	378.00
02/14/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on spending for special tools	3.2	200.00	640.00
02/14/06	GREEN, JONATHAN DAVID	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Downloaded data from Hyperion for audit team	0.9	280.00	252.00
02/14/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed derivatives for commodity selections with A. Bacarella	0.2	200.00	40.00
02/14/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented received information on Delphi Thermal and Interior operating expense accounts	2.8	270.00	756.00
02/14/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented the Corporate Accounting - Preparation of Consolidated Cash Flow Statement walkthrough.	0.9	360.00	324.00
02/14/06	GROZDANOVSKI, NATALI	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Made copies of Valuations for audit procedures on pensions and other benefit liabilities and provided to D. Ralbusky	1.1	100.00	110.00
02/14/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Audit Committee Debrief with B. Plumb and B. Kueppers	0.7	620.00	434.00
02/14/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed business process status update	0.6	480.00	288.00
02/14/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Read and responded to emails	0.4	650.00	260.00
02/14/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with C. Alsager re: non-productive inventory reserves	0.3	240.00	72.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/14/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared draft of the management representation letter	2.6	390.00	1,014.00
02/14/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented Thermal and Interior joint venture KDAC reconciliation to Hyperion with guidance from G. Stevons.	3.5	200.00	700.00
02/14/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed calculation from journal entry testing	0.5	280.00	140.00
02/14/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Investigated the accounting procedures related to profit sharing between Allied divisions and Delphi Product and Service Solutions	1.3	270.00	351.00
02/14/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi emails re: corporate treasury and employee cost open items	0.4	480.00	192.00
02/14/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented the Corporate Accounting - Accounts Receivable Allowance walkthrough.	1.1	360.00	396.00
02/14/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Energy & Chassis inventory standard versus purchase order price variance calculation	1.0	440.00	440.00
02/14/06	DEHART, LAURA A	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Provided guidance to update Dacor easytrieve programs	0.5	525.00	262.50
02/14/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prestolite S. Africa net operating loss adjustment issue	0.3	525.00	157.50
02/14/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Worked with D. Brixley on mainframe printing	3.6	450.00	1,620.00
02/14/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated cash and debt open items list with E. Ludtke	0.3	270.00	81.00
02/14/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed testing performed on ATA analysis on investment in joint venture - Daesung	0.9	390.00	351.00
02/14/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared email to J. Erickson regarding French depreciation entry	0.3	525.00	157.50
02/14/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented expenditure business cycle testing related to Control objectives - Group 2	2.4	280.00	672.00
02/14/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed 2005 fixed asset rollforward with fixed asset manager, analysts, and K. McCoy for Energy & Chassis re: Automotive Holdings Group cross charges.	2.5	270.00	675.00
02/14/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed inventory pricing tests in working papers	2.3	650.00	1,495.00
02/14/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Energy & Chassis prepaid and other asset workpapers for manager review procedures	3.0	440.00	1,320.00
02/14/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed testing re: investment in joint venture - Promotora rollforward analysis	1.3	390.00	507.00
02/14/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Set up treasury meetings with R. Graham	0.4	480.00	192.00
02/14/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed audit procedures for non-productive inventory for Energy & Chassis with E. Hoch	0.3	270.00	81.00
02/14/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared workpaper for first quarter-third quarter SAP journal entries testing	0.6	280.00	168.00
02/14/06	BAHAN, NATALIE J	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented findings from Argentina and Mexico	3.5	390.00	1,365.00
02/14/06	ZIEMKE, VALERIE LEA	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Revised staff schedules re: Delphi audit	1.2	480.00	576.00
02/14/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed FARS process memos.	0.5	360.00	180.00
02/14/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with M.Starr to discuss lower of cost or market testing	1.5	240.00	360.00
02/14/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the second group of Control objective templates for expenditure cycle control activities	2.0	280.00	560.00
02/14/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in team meeting w internal controls audit team regarding Corporate and Headquarter control testing	0.4	525.00	210.00
02/14/06	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Prepared BE-577 government report for fourth quarter	2.3	75.00	172.50

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/14/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and met with B. Murray for Corporate Accounting walkthroughs of Warranty, Compensation and Goodwill.	1.4	360.00	504.00
02/14/06	BELEN, JEFFREY SCOTT	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Researched and prepared summary of jurisdictions with corporate tax rate changes for J. Urbaniak	3.0	390.00	1,170.00
02/14/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a discussion on derivatives open item requests received from client with K. McCoy	0.2	270.00	54.00
02/14/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items listing and submitted to Deloitte Detroit	3.4	240.00	816.00
02/14/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Revised the journal entry testing documentation for fourth quarter digital general ledger	1.4	280.00	392.00
02/14/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed special tooling accounting with M. Crowley	0.3	650.00	195.00
02/14/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested and obtained supporting documentation for special tools testing	0.5	200.00	100.00
02/14/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented results and updated test program for fixed asset re-performance testing for Thermal and Interiors.	3.2	390.00	1,248.00
02/14/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested from I. Smith, Analyst and D. Vogel, Analyst regarding ownerships of first quarter-fourth quarter SAP journal entries testing	0.3	280.00	84.00
02/14/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed derivatives selections for commodities with financial analyst for Headquarters	0.5	200.00	100.00
02/14/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared and met with J. Gilkes, B. Plumb, and J. Aughton to prepare for fraud interviews	0.9	390.00	351.00
02/14/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Open item list for Detroit office	0.2	280.00	56.00
02/14/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared review notes from Sales Revenue work paper	0.6	280.00	168.00
02/14/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared and discussed with M. Starr, Inventory Cost Supervisor re: differences noted in the absorption variance testing	2.3	390.00	897.00
02/14/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product & Systems Solutions inventory workpapers	2.5	490.00	1,225.00
02/14/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Identified and tested selected reconciling items for sundry accounts receivable	3.2	390.00	1,248.00
02/14/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed fixed assets benchmark for Saginaw division	1.9	480.00	912.00
02/14/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Recalculated warranty reserve entry to ensure entry was posted properly	0.4	280.00	112.00
02/14/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and submitted third quarter SAS 99 audit selections to the client at Delphi Product and Service Solutions	0.5	270.00	135.00
02/14/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and participated in meeting with R. Sparks related to certain non-US income tax positions	1.1	525.00	577.50
02/14/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Attended status update meeting with A. Bacarella and J. Tomas	0.3	270.00	81.00
02/14/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed testing performed on ATA analysis on investment in joint venture - PK	0.8	390.00	312.00
02/14/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared a detailed open items list for the client at Delphi Product and Service Solutions	0.8	270.00	216.00
02/14/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed high-level review of inventory fluctuations at Delphi Product and Service Solutions	0.4	270.00	108.00
02/14/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed management presentation of Korean Delphi Automotive Systems Corporation financial statements and equity method investment balance	1.0	440.00	440.00
02/14/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed procedures to test 2004 additions added in 2005 with K. McCoy for Energy & Chassis	0.2	270.00	54.00
02/14/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to questions from international audit teams	0.4	390.00	156.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/14/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed functional currency support for Euro	1.5	650.00	975.00
02/14/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented manual work papers for the treasury Commodities walkthroughs	2.3	280.00	644.00
02/14/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Assisted Deloitte Data Quality and Integrity to analyze data available in Delphi accounts payable system for testing of disbursements	3.7	270.00	999.00
02/14/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented marketable securities and securitization confirmations received	0.8	200.00	160.00
02/14/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Continued tracing journal voucher journal entries to supporting documentation	3.3	290.00	957.00
02/14/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented non-productive reserve percentages for Energy and Chassis division	3.7	240.00	888.00
02/14/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Investigated missing fts transfer files	2.3	450.00	1,035.00
02/14/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and met with J. Meinberg and D. Gregory regarding Delphi Interior special tooling contracts with Mercedes	2.7	270.00	729.00
02/14/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed the model audit programs for sales and cost of sales for the Delphi Steering division	3.4	270.00	918.00
02/14/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Executed vendor debit balance accounts payable programs	2.5	450.00	1,125.00
02/14/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing for Headquarters	2.3	480.00	1,104.00
02/14/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Obtained updated status on audit procedures related to income tax accounts	0.7	650.00	455.00
02/14/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Emailed J. Yuhasz, Supervisor Cost Accountant regarding Freight set up cost of sales testing	0.2	280.00	56.00
02/14/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with J. Lowry to discuss special tools testing	1.5	200.00	300.00
02/14/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared follow-up message on transfer pricing to A. Shapiro	0.3	525.00	157.50
02/14/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered staff questions re: fieldwork at Saginaw	1.2	480.00	576.00
02/14/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized documentation of bank account information received from the client	2.9	200.00	580.00
02/14/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed with Steering division staff re: inventory price testing selections	1.1	240.00	264.00
02/14/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a discussion with client re: restructuring requests	0.2	270.00	54.00
02/14/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Created and finalized request list for Inventory and Financial Reporting	2.1	280.00	588.00
02/14/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Finalized materials and served first monthly on parties in interest	1.2	500.00	600.00
02/14/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Worked on the accounts payable on the mainframe for year 2005	3.0	280.00	840.00
02/14/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in team meeting with Internal controls audit team regarding Corporate and Headquarter control testing	0.4	280.00	112.00
02/14/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reperformed core team revenue testing for Thermal and Interiors.	1.7	390.00	663.00
02/14/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared and discussed with J. Yuhasz , Accounting Supervisor re: standard absorption rates used by Delphi in Fiscal Year 2005	1.1	390.00	429.00
02/14/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and Interior returned materials selections and testing procedures to request additional support needed.	1.6	200.00	320.00
02/14/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed status of Thermal and Interior benchmark, walkthrough and flowchart with K. Urek	0.3	480.00	144.00
02/14/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi's Treasury hard copy evidence supporting the control testing	0.9	480.00	432.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/14/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for special tools workpapers for Steering division	1.7	240.00	408.00
02/14/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Received overview of Delphi headquarter testing from S. Clayton	1.5	280.00	420.00
02/14/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared documentation of XM subsidy per the calculation provided by the client	1.2	240.00	288.00
02/14/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed GST response related to Delphi Product and Service Solutions with W. Molsom	0.1	525.00	52.50
02/14/06	BAHAN, NATALIE J	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented testing for Delphi Technologies Division	2.5	390.00	975.00
02/14/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for 2/14/2006	3.3	290.00	957.00
02/14/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis for 2/14/06	1.1	270.00	297.00
02/14/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented findings for warranty reserve journal entry testing	0.5	280.00	140.00
02/14/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Participated in team meeting with Internal controls audit team regarding Corporate and Headquarter control testing	0.4	390.00	156.00
02/14/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed news articles to determine impact on the planned audit procedures	0.3	390.00	117.00
02/14/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Received overview of Delphi headquarter testing from C. Snyder	1.5	360.00	540.00
02/14/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Investigated the progress of requests made for detailed operations selections at headquarters	1.2	270.00	324.00
02/14/06	MIFFLETON, CATHERINE TAYLOR	ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Grouped and formatted time detail for consultants Group 3 (December)	1.0	300.00	300.00
02/14/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Verified balances related to Automotive Holdings Group cross charges for the updated 2005 fixed asset rollforward to SAP.	1.7	270.00	459.00
02/14/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with K. Urek re: reconciliation of restatement push down entries to sector level	1.0	440.00	440.00
02/14/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product & Systems Solutions accounts payable workpapers	1.4	490.00	686.00
02/14/06	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed business process workpaper matrix	0.4	525.00	210.00
02/14/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with T. Adramczyk and J. Green re: treasury transaction and intercompany loan walkthrough testing	1.8	480.00	864.00
02/14/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and met with T. Twomey and B. Plumb on intellectual property matters	1.7	390.00	663.00
02/14/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed package provided by Delphi for employer's post employment benefits liability and requested additional info from J. Lamb	0.5	270.00	135.00
02/14/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in a conference call with J. Gilkes in preparation for SAS 99 meetings	0.5	650.00	325.00
02/14/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared legal confirmation letters	1.1	390.00	429.00
02/14/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Provided overview of Delphi headquarter testing to W. Popiel and S. Warnack	1.5	480.00	720.00
02/14/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a discussion with client re: outstanding confirmations for derivatives	0.2	270.00	54.00
02/14/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed audit committee meeting with B. Kueppers	0.7	650.00	455.00
02/14/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	INTERNAL CONTROL TESTING	Participated in team meeting with Internal controls audit team regarding Corporate and Headquarter control testing	0.4	280.00	112.00
02/14/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of SAS 99 journal entries and discussed with client	1.4	270.00	378.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/14/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Energy & Chassis investments model audit program for completion of procedures	1.0	440.00	440.00
02/14/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated audit request open items list and in progress items	1.0	440.00	440.00
02/14/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed hedge designation, documentation, and accounting for selected derivative trade to determine control deficiency	1.6	270.00	432.00
02/14/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Worked with T. Bomberski to facilitate transfer of Financial data to our financial audit team	0.3	525.00	157.50
02/14/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Printed control objective templates	0.1	360.00	36.00
02/14/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Followed up on outstanding requests for operations testing	2.5	240.00	600.00
02/14/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for property workpapers for Steering division	1.4	240.00	336.00
02/14/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Participated in a phone call with G. Muma and T. Bomberski to work out Data download problem	0.2	525.00	105.00
02/14/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open notes from third quarter and fourth quarter journal entry testing	0.5	280.00	140.00
02/14/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared email to F. Borunda regarding Mexican corporate tax rate decrease	0.4	525.00	210.00
02/14/06	TOMLINSON, MARC E	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Assisted Data Quality and Integrity (DQI) team with deliverable interpretation for sample selection efficiency	1.0	510.00	510.00
02/14/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed additions selections for property, plant & equipment for Energy & Chassis with fixed assets manager and financial analyst	0.3	200.00	60.00
02/14/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed status of Energy and Chassis benchmark, walkthrough and flowchart with C. Alsager	0.3	480.00	144.00
02/14/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented manual workpapers for Corporate Accounting - Preparation of Cash Flow Statement.	0.2	360.00	72.00
02/14/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed with J Green re: treasury transaction and intercompany loan walkthrough testing	0.7	280.00	196.00
02/14/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed re: reconciliation and true up entries of Fiscal Year 2004 beginning balance for joint venture with Promotora	1.8	390.00	702.00
02/14/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in conference call with J. Gilkes, K. Fleming and B. Plumb on management fraud interviews.	0.5	650.00	325.00
02/14/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Follow up discussion with R. Graham	1.0	480.00	480.00
02/14/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared selections for construction work in process for Energy & Chassis	1.5	200.00	300.00
02/14/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed journal entry testing for Delphi Products and Service Solutions	2.3	240.00	552.00
02/14/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated derivatives open items list with J. Tomas and K. McCoy	0.3	270.00	81.00
02/14/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Made selections for demographic testing procedures for the Delphi international pension plans	2.1	270.00	567.00
02/14/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and documented Corporate Head Quarters change control requests	1.2	280.00	336.00
02/14/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented cash confirmations received	1.7	200.00	340.00
02/14/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed additional support received from S. Bratberg, Supervisor of Sales and Administration, from Contract Management Testing	0.3	280.00	84.00
02/14/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed legal summary	1.1	650.00	715.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/14/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Participated in team meeting with Internal controls audit team regarding Corporate and Headquarter control testing.	0.4	360.00	144.00
02/14/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed daily back-ups of audit files	0.8	100.00	80.00
02/14/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in a discussion with client re: outstanding confirmations for cash	0.3	270.00	81.00
02/14/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented findings from meeting with L. Jones, Special Project	0.4	280.00	112.00
02/14/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Printed email attachments for the Final Reports of the Worldwide Audit Instructions and provided to N. Bahan for review	0.9	100.00	90.00
02/14/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and participated in discussions with Steering division staff re: cost of sales journal entry testing selections	1.3	240.00	312.00
02/14/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on rebill for special tools	2.0	200.00	400.00
02/14/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed control objective templates for second group of Financial Reporting control objectives	1.8	360.00	648.00
02/14/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Selected journal entries debited to account 8011 and 8016	2.0	280.00	560.00
02/15/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed accounting memo on leasing Platinum Group Metals	1.2	650.00	780.00
02/15/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed with M. Stamenkovic, Audit Staff, re: approach for the repairs and maintenance testing and additional supports required	0.7	390.00	273.00
02/15/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and met with B. Walker and J. Gilkes to discuss fraud risks within Delphi	0.9	390.00	351.00
02/15/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and participated in discussions with Steering division staff re: balances shown as pre and post petition liabilities on Steering division ledger	1.3	240.00	312.00
02/15/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed core team revenue testing and updated test program for Thermal and Interior.	2.4	390.00	936.00
02/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented selection from other income and expense accounts for the Delphi Steering division	0.5	270.00	135.00
02/15/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status international final audit reports and open interim reports.	1.5	650.00	975.00
02/15/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed inventory variance accounts with Steering division staff	1.2	240.00	288.00
02/15/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Products & Systems Solutions accounts payable workpapers	2.7	490.00	1,323.00
02/15/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed documents received from J. Fortuno regarding SAS 99 journal entry testing	0.3	280.00	84.00
02/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed debits to sales with operations manager for Energy & Chassis	0.3	270.00	81.00
02/15/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed the NAFTA tax receivable calculation with J. Kratz.	1.1	200.00	220.00
02/15/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed construction work in process additions with financial analyst of Energy & Chassis	0.6	200.00	120.00
02/15/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Goodwill Impairment Walkthrough.	1.1	360.00	396.00
02/15/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Read background checks on two Delphi Board members and an executive	0.3	620.00	186.00
02/15/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed control objective template and validation program for the second group of fixed asset control objectives	2.4	360.00	864.00
02/15/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Met with A. Perry, Financial Analyst and discussed treasury process controls	1.6	280.00	448.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/15/06	GILKES, JOHN G	PRINCIPAL	SAS 99 / JOURNAL ENTRY TESTING	Conducted SAS 99 interview with David Nelson (VP Global Supply Management)	1.5	750.00	1,125.00
02/15/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed the calculation for Crown City Plating loan to ensure calculation was done properly	0.4	280.00	112.00
02/15/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed construction work in process reconciliation provided by client and provided questions regarding reconciling items	2.3	270.00	621.00
02/15/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Read e-mail responses from client re: cash accounts not listed on reconciliation to determine effects on testing	0.6	270.00	162.00
02/15/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Documented process to follow when testing business cycle controls	0.8	480.00	384.00
02/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented Deloitte procedures performed re: international pension plans	2.5	270.00	675.00
02/15/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared construction work in process additions testing workpaper for 2005 audit of Energy & Chassis	1.7	200.00	340.00
02/15/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Executed and checked subsequent disbursement programs and output	2.7	450.00	1,215.00
02/15/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Updated status of open items related to non-US income taxes	0.5	390.00	195.00
02/15/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed status of open items with C. Fenton	0.7	390.00	273.00
02/15/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented manual workpapers for Corporate Accounting Goodwill Impairment.	0.5	360.00	180.00
02/15/06	MIFFLETON, CATHERINE TAYLOR	ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Grouped and formatted Group 4 December time detail	1.6	300.00	480.00
02/15/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and met with A Brazier and P. Brusate for FARS Technical Accounting Guidance walkthrough.	0.5	360.00	180.00
02/15/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Gathered and distributed information received on the Top Hat plan demographic testing	0.6	390.00	234.00
02/15/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed adjustments to and computations of income tax expense at selected German units	2.3	390.00	897.00
02/15/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared additional request list based on the information provided for cost of sales detail testing selections for Energy and Chassis	3.8	240.00	912.00
02/15/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed and documented Inventory cut-off controls testing	1.7	280.00	476.00
02/15/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed documentation and testing performed on the environmental cost accrual at year end	0.9	390.00	351.00
02/15/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created manual work papers for Treasury Commodity process	1.2	280.00	336.00
02/15/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Closed notes re: Delphi Products and Services Solutions accounts receivable testing	0.8	240.00	192.00
02/15/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a discussion with client re: Japanese prepaid tax expense recorded	1.8	270.00	486.00
02/15/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed and provided feedback on analysis performed by Deloitte Data Quality and Integrity for accounts payable testing	3.2	270.00	864.00
02/15/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared email to Deloitte Luxembourg on FAS 109 experience issue	0.4	525.00	210.00
02/15/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Met with N. Dhar, Financial Analyst and discussed treasury process controls	1.4	280.00	392.00
02/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed other post employment summary of claims paid during the year to determine testing procedures to be performed	0.3	270.00	81.00
02/15/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with T. Termine clarification journal entry testing FR090 and FR088	0.6	280.00	168.00
02/15/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared template for SAP first quarter-third quarter testing	0.3	280.00	84.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/15/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and met with R. O'Neal and J. Gilkes to discuss fraud risks within Delphi	0.7	390.00	273.00
02/15/06	GILKES, JOHN G	PRINCIPAL	SAS 99 / JOURNAL ENTRY TESTING	Conducted SAS 99 interview with Rodney O'Neal (President & COO)	1.5	750.00	1,125.00
02/15/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed core team documentation and updated information request for fixed assets for Thermal and Interior.	1.8	390.00	702.00
02/15/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for the Treasury regression and commodity hedge with N. Dhar	0.2	480.00	96.00
02/15/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed credits in construction work in process and procedures to verify valid testing populations with C. Alsager and financial analyst for Energy & Chassis	0.4	200.00	80.00
02/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with quality control engineer re: Energy & Chassis warranty accruals.	0.9	270.00	243.00
02/15/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Revised work paper due to clarification from T. Termine, Analyst	0.3	280.00	84.00
02/15/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Documented and cleared outstanding review notes and testing on account receivable - year end	1.3	390.00	507.00
02/15/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with the client in regards to the accounting for Emerging Issues Task Force 01-09 treatment of promotional expense at Delphi Product and Service Solutions	0.6	270.00	162.00
02/15/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Entek battery agreement accounting memo	1.6	650.00	1,040.00
02/15/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed with J. Green re: Treasury regression and commodity hedge walkthrough testing	1.0	480.00	480.00
02/15/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed core team fixed asset testing and re-performance testing of expenditure classification and construction work in progress reconciliations for Thermal and Interiors.	3.5	390.00	1,365.00
02/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed returned confirmations for benefit liabilities for Delphi	0.3	270.00	81.00
02/15/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed analysis of excess and obsolete inventory working paper	1.1	650.00	715.00
02/15/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with J.Lowry to discuss income testing and the supporting documentation necessary to test	3.9	240.00	936.00
02/15/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested addition support from C. High regarding Crown City Plating entry, Progressive Manufacturing and Ford price change entry	0.3	280.00	84.00
02/15/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created manual work papers for Treasury Foreign Exchange process	1.5	280.00	420.00
02/15/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated re-performance testing for employee cost business cycle	2.9	280.00	812.00
02/15/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed trade receivable reconciliations as of December 31, 2005	2.8	390.00	1,092.00
02/15/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Consolidated open items list for 2/14/2006	2.0	290.00	580.00
02/15/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed with H. Bramer, Investment Analyst and M. Brenman, Audit Senior re: joint venture schedules and calculation as well as audit requirements	1.9	390.00	741.00
02/15/06	GILKES, JOHN G	PRINCIPAL	SAS 99 / JOURNAL ENTRY TESTING	Conducted SAS 99 interview with D.Sherbin (VP & General Counsel)	1.0	750.00	750.00
02/15/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed auditory procedures to fluctuations in the expense accounts at Delphi Product and Service Solutions	2.9	270.00	783.00
02/15/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared non-productive inventory workpapers for Steering division	1.6	240.00	384.00
02/15/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared Initial Walkthrough and Testing Documentation for Headquarters Accounts Payable Processing	1.0	280.00	280.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/15/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented responses obtained for Delphi Thermal operating expenses	2.4	270.00	648.00
02/15/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Notified help desk of problems with FTS file transfer names	0.4	450.00	180.00
02/15/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed approach to discuss and auditing international income tax accounts	0.6	650.00	390.00
02/15/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed documentation of Inventory controls where independent testing was required	3.8	280.00	1,064.00
02/15/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Continued reviewing FARS process memos.	0.6	360.00	216.00
02/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed questions on accounts payable trade with Finance Manager - Receivables and made additional requests based on review of support provided.	0.6	270.00	162.00
02/15/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed of general computer controls workpapers for Plano Data Center - Information systems operations section	1.7	525.00	892.50
02/15/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in a conference call with R. Ligenza on mainframe printing	1.2	450.00	540.00
02/15/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and met with L. Stratton for FARS External Reporting walkthrough.	1.1	360.00	396.00
02/15/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed status of SEC investigation and other matters with D. Sherbin	0.6	650.00	390.00
02/15/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched and updated the special review partner memorandum format for distribution to participating offices	0.5	440.00	220.00
02/15/06	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Worked on scheduling resources for the business process testing in March	3.6	525.00	1,890.00
02/15/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: Shanghai receivables that are greater 90 days old as used for in transit inventory testing for Energy and Chassis	0.9	240.00	216.00
02/15/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed year end deferred income tax lead schedules and testing	0.8	390.00	312.00
02/15/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared a list of questions for the client re: A/P wire room transfer testing	3.7	200.00	740.00
02/15/06	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Prepared BE-577 government report for fourth quarter	1.9	75.00	142.50
02/15/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated confirmation workpapers from all areas for the new confirmations received	2.9	200.00	580.00
02/15/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed and updated open items and request list based on information from client and re-performance testing	1.2	280.00	336.00
02/15/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Conducted re-performance testing and documented initial review of material master file change controls	0.9	280.00	252.00
02/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed freight accrual support provided for Energy & Chassis	0.3	270.00	81.00
02/15/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Distributed accounting memos received to Electronics & Safety and Packard	0.3	390.00	117.00
02/15/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed Pacer for relevant filings and communicated same to counsel	0.5	500.00	250.00
02/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed property rollforward to ensure complete and accurate for 2005 activity for Energy & Chassis	1.1	270.00	297.00
02/15/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed responses from management regarding international income tax accounting	0.7	650.00	455.00
02/15/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented the auditory procedures related to the other income and expense selections for the sale of the battery business at Delphi Product and Service Solutions	1.2	270.00	324.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/15/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed accounts inventory reconciliations with Steering division staff	0.8	240.00	192.00
02/15/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed and cleared open items on physical inventory work program	0.6	390.00	234.00
02/15/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Evaluated managements approach to estimating prior year functional currency adjustments	1.0	650.00	650.00
02/15/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed computations of income tax expense and summarized adjustments at selected Mexico units	2.1	390.00	819.00
02/15/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Energy & Chassis intangible asset model audit program and leadsheet	1.0	440.00	440.00
02/15/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed disposition of open items on account receivable interim testing	0.9	390.00	351.00
02/15/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with L. Krukowski selections for repair and Maintenance expense	1.5	200.00	300.00
02/15/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with A. Perry for Treasury Foreign Exposure Collection and Forward Rates walkthrough testing	1.5	480.00	720.00
02/15/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed subsequent disbursement process	1.1	450.00	495.00
02/15/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared Initial Walkthrough and Testing Documentation for Headquarters Purchasing	1.0	280.00	280.00
02/15/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested copy of Nummi service agreement from W. Flynn, Sales Account Manager	0.3	280.00	84.00
02/15/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Evaluated accounting for inventory at Delphi's Tulsa plant	0.9	650.00	585.00
02/15/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Worked with technology department to restore Energy and Chassis audit file in AS2	1.9	100.00	190.00
02/15/06	SCHROT, ERICA LYNNE	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Prepared for and discussed the Thermal and Interior journal entry selected for fraud testing for the invoice cancellations with J. Brown.	1.8	200.00	360.00
02/15/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed core team fixed asset testing and re-performance testing of asset acquisitions for Thermal and Interiors.	3.8	390.00	1,482.00
02/15/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with E. Ludtke re: debt interest expense testing	0.3	270.00	81.00
02/15/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested supporting documentation for repair and maintenance selections	0.8	200.00	160.00
02/15/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and responded to questions from Luxembourg team on restatement items and instructions	1.5	390.00	585.00
02/15/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Documented testing of reasonableness re: absorption variance for Fiscal Year 2005	2.8	390.00	1,092.00
02/15/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered staff questions re: fieldwork at Saginaw	1.0	480.00	480.00
02/15/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Researched Client Prepared Process Flow Charts for the second group of expenditure cycle control activities	2.0	280.00	560.00
02/15/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	INTERNAL CONTROL TESTING	Meeting with security director to perform walkthrough of safeguarding of assets	1.3	280.00	364.00
02/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed incurred but not reported summary detail of claims paid in the fourth quarter that relate to the liability recorded as of third quarter	0.5	270.00	135.00
02/15/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Scheduled meetings with clients for controls testing	0.2	360.00	72.00
02/15/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and met with R. Sparks, J. Whitson, and D. Moyer regarding status of income tax audit	2.1	525.00	1,102.50
02/15/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Uploaded the journal entry file from the server, unzipped, renamed and read the files to the statistical analysis system for plant 2860, 1030 and 1810	3.0	280.00	840.00
02/15/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Continued reviewing Delphi's Treasury foreign exchange and commodities flow chart	0.8	480.00	384.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/15/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated final accounts receivable workpapers for Steering division	1.1	240.00	264.00
02/15/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested further support for SAS 99 Journal entry testing from C. Zerull, Assistant Director of Finance and J. Lowry, Supervisor	0.2	280.00	56.00
02/15/06	COULTER, STEPHEN J	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and participated in a conference call debrief with B. Plumb and others to discuss audit committee meeting	1.0	670.00	670.00
02/15/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed and responded to emails related to audit procedures in Europe	0.5	650.00	325.00
02/15/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on interim repair and maintenance analysis	2.5	200.00	500.00
02/15/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed investments in Joint ventures working papers	2.3	650.00	1,495.00
02/15/06	MOYER, DENNY L	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed status of Delphi SAS 99 journal entry selections	0.5	490.00	245.00
02/15/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to email	0.2	650.00	130.00
02/15/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented the auditory procedures related to the cost of sales selections for the push-down of the restatement entries for Delphi Product and Service Solutions	0.9	270.00	243.00
02/15/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed selected SAP journal entries for testing	0.7	280.00	196.00
02/15/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Traced derivative work book for France-Mexico intercompany loan to selection detail	1.1	240.00	264.00
02/15/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and met with D. Sherbin and J. Gilkes to discuss fraud risks within Delphi	0.9	390.00	351.00
02/15/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed derivatives for commodities settlement selections for Headquarters	1.6	200.00	320.00
02/15/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated independent testing for treasury business cycle	2.4	280.00	672.00
02/15/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in discussion with B.Plumb re his conversation with Delphi Counsel D. Sherbin	0.1	620.00	62.00
02/15/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented bad debt reserve for Energy and Chassis	0.5	240.00	120.00
02/15/06	GILKES, JOHN G	PRINCIPAL	SAS 99 / JOURNAL ENTRY TESTING	Prepared questions for SAS 99 interviews	1.0	750.00	750.00
02/15/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed with client re: variances in inventory accounts balances at Steering division	0.9	240.00	216.00
02/15/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and met with J. Urbaniak and Delphi re: income tax audit questions	1.7	490.00	833.00
02/15/06	HURLEY, TIMOTHY R	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed finalized draft of Dec/Jan fee application.	1.4	525.00	735.00
02/15/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed joint venture arrangements and related auditing workpapers	1.3	650.00	845.00
02/15/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with J. Yuhasz, Supervisor to clarify accounts being used for journal entry testing	0.6	280.00	168.00
02/15/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed the calculation for 2003-2004 Ford price changes	0.3	280.00	84.00
02/15/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with J. Lowey, Supervisor to discussed entries for Other Income and Expense testing	0.4	280.00	112.00
02/15/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Began reviewing wire transfer selection questions to give to client	0.9	270.00	243.00
02/15/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for meeting with R. Sparks and J. Whitson regarding income tax testing and open items	2.5	525.00	1,312.50

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/15/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented Journal Entry Testing third quarter and fourth quarter work paper	0.7	280.00	196.00
02/15/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created testing workpapers to for intercompany loan testing	2.1	240.00	504.00
02/15/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed of general computer controls workpapers for Toronto data center - system software information security section	2.3	525.00	1,207.50
02/15/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of Delphi Headquarters open items listing	0.9	490.00	441.00
02/15/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Met with J. Lowey, Supervisor to discussed SAP journal entry testing	0.3	280.00	84.00
02/15/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Researched the accounting procedures for the accounts receivable subsidy calculation at Delphi Product and Service Solutions	0.7	270.00	189.00
02/15/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Spoke to L. Tropea regarding the status of the internal control testing activities	0.5	650.00	325.00
02/15/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering investments and accrued liability workpapers	1.2	490.00	588.00
02/15/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Review of fourth quarter litigation report and related accruals	2.3	390.00	897.00
02/15/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created manual work papers for Treasury Inter Company loans process	1.7	280.00	476.00
02/15/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Traced derivative work book for Singapore intercompany loan to selection detail	1.2	240.00	288.00
02/15/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Researched Client Prepared Process Flow Charts for the first group expenditure cycle control activities	2.5	280.00	700.00
02/15/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed statistical sampling selections from CMA with C. Alsager for Energy & Chassis	0.6	200.00	120.00
02/15/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Traced derivative work book for Poland-France intercompany loan to selection detail	1.7	240.00	408.00
02/15/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Revised open items list for 2/14/2006	2.5	290.00	725.00
02/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support provided for accrued expenses accounts for Energy & Chassis	1.4	270.00	378.00
02/15/06	OLMORE, DAVID S	SENIOR MANAGER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and participated in a conference call debrief with B. Plumb and others to discuss audit committee meeting	1.0	450.00	450.00
02/15/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with H. Brammer to discuss minority joint venture investments	2.5	240.00	600.00
02/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed news articles on latest updates for Delphi Automotive to increase knowledge of impact on the audit	0.5	270.00	135.00
02/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Read accrued other postretirement benefit model audit program for Delphi Corporation to ensure all procedures are being performed	0.9	270.00	243.00
02/15/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Attempted FTS transfer of new fourth quarter files	0.9	450.00	405.00
02/15/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested reconciliation of Power and Signal bonus program from G. Naylor, Supervisor of Accounts Receivable	0.2	280.00	56.00
02/15/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed control objective template and validation program for the first group of fixed asset control objectives	3.2	360.00	1,152.00
02/15/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented account 8435 cost of sales detail testing selections for Energy and Chassis	2.9	240.00	696.00
02/15/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared email to Deloitte Luxembourg team regarding prior year balances	0.2	525.00	105.00
02/15/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed information sent by J. Papelian in response to legal inquires	0.6	390.00	234.00
02/15/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed cause of file corruption in audit work papers and helped resolve the problem	0.6	390.00	234.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/15/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Products & Systems Solutions accounts receivable workpapers	1.6	490.00	784.00
02/15/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Analyzed the Treasury foreign exchange control benchmark for complete control coverage	3.6	480.00	1,728.00
02/15/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed derivative commodity testing workpapers to assess and update open items	1.9	240.00	456.00
02/15/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed new supporting documents from D. Vogel, Accounts regarding Contact Management Testing, SAS 99 Journal entries testing for first quarter-fourth quarter	0.6	280.00	168.00
02/15/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Cleared review notes on Energy & Chassis investment workpapers	2.1	440.00	924.00
02/15/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for meeting with J. Lowey, Supervisor regarding Other Income and Expense testing	0.2	280.00	56.00
02/15/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing at Thermal and Interior division	0.7	480.00	336.00
02/15/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented account 8211 cost of sales detail testing selections for Energy and Chassis	3.9	240.00	936.00
02/15/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Delphi impaired asset depreciation expense policy	0.7	270.00	189.00
02/15/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for call with Region 10 about Delphi control audit tool templates	1.0	525.00	525.00
02/15/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Responded to voicemails	0.5	650.00	325.00
02/15/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Spoke to L. Tropea regarding upload internal control testing results into the CAT tool	0.5	650.00	325.00
02/15/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed additional support received from T. Termine, Analyst to determine the owners of journal entries testing for SAP SAS 99 testing	0.3	280.00	84.00
02/15/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Revised Contract Management Testing due to new documents received from D. Vogel, Accounts Receivable	0.3	280.00	84.00
02/15/06	ZIEMKE, VALERIE LEA	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Revised staff schedules re: Delphi audit	1.0	480.00	480.00
02/15/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Repaired a corrupted audit file for interim investment testing at Energy and Chassis	2.2	240.00	528.00
02/15/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented walkthrough of safeguarding of assets business cycle testing	2.1	280.00	588.00
02/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed and researched fixed asset depreciation for Energy & Chassis with K. McCoy	1.2	270.00	324.00
02/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Spoke to M. Harden re: incurred but not reported claims request for Delphi Corporation	0.3	270.00	81.00
02/15/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Traced derivative work book for Brazilian intercompany loan to selection detail	1.3	240.00	312.00
02/15/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on year-end repair and maintenance analysis	2.5	200.00	500.00
02/15/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented Other Income Statement/Cost of Sales Journal Entry Testing	1.4	280.00	392.00
02/15/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed the Thermal transfer of accounts receivables to the Automotive Holdings Group with T. Pionk.	0.8	200.00	160.00
02/15/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed depreciation and accumulated depreciation expense with C. Alsager for Energy & Chassis	1.3	200.00	260.00
02/15/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the freight payable detail to determine the breakout between outbound and inbound freight charges at Delphi Product and Service Solutions	0.4	270.00	108.00
02/15/06	MIFFLETON, CATHERINE TAYLOR	ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Grouped and formatted Group 4 January time detail	1.5	300.00	450.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/15/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed the Delphi Tradepoint NAFTA tax receivable claim reconciliation detail.	3.1	200.00	620.00
02/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and discussed selection process of subsequent disbursements for incurred but not reported liability for Delphi Corporation	0.3	270.00	81.00
02/15/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed open items report	1.0	650.00	650.00
02/15/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed of general computer controls workpapers for Plano Data Center - physical security section	0.2	525.00	105.00
02/15/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented discussion with M. Robertson on selections for repair expense	0.7	200.00	140.00
02/15/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared Walkthrough Documentation prior to interview for Headquarters	1.5	280.00	420.00
02/15/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed General Sales Tax response from W. Molsom	0.1	525.00	52.50
02/15/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with the client and prepared request for additional sales selections due to error found at Delphi Product and Service Solutions	1.2	270.00	324.00
02/15/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Conference call with J. Bell, Collection regarding SAS 99 SAP journal entry testing	0.3	280.00	84.00
02/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group for 2/15/06	0.3	270.00	81.00
02/15/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed differences in depreciation with C. Alsager for Energy & Chassis	1.2	200.00	240.00
02/15/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared testing documentation request list for Financial Reporting control testing for the first group of control objectives	0.4	360.00	144.00
02/15/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed new materials gathered from J. Yuhasz, Cost Accounting regarding journal entry testing	0.3	280.00	84.00
02/15/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Corporate Accounting Warranty walkthrough.	1.4	360.00	504.00
02/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed with P. O'Bee status of Dobson asset inventory listing as of year end for the Delphi Steering division	0.2	270.00	54.00
02/15/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed the Energy & Chassis debt, other assets, investments and inventory workpapers	3.2	440.00	1,408.00
02/15/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Submitted detail to IT re: downloading file from the fts site and tried to work around the incorrect file extension	1.8	280.00	504.00
02/15/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Documented memo re: Mexico buy back	0.6	390.00	234.00
02/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Completed documentation of variance fluctuations for the benefit liability leadsheet as of year end for Delphi headquarters	1.3	270.00	351.00
02/15/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared Initial Walkthrough and Testing Documentation for Processing Disbursements	1.0	280.00	280.00
02/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed warranty accrual as compared to discussions with quality control engineer at Energy & Chassis	0.8	270.00	216.00
02/15/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed notes taken from meeting with J. Lowes, Supervisor regarding Other Income and Expense testing.	0.3	280.00	84.00
02/15/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed outcome of R. Sparks audit status meeting with M. Crowley	0.3	525.00	157.50
02/15/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared and participated in a meeting with T. Bomberski to discuss status of segregation of duties audit	1.0	525.00	525.00
02/15/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Products & Systems Solutions accrued liabilities workpapers	2.8	490.00	1,372.00
02/15/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Evaluated support provided by C. Gardea to support recalculation of depreciation for Delphi Thermal and Interior fixed assets	3.2	270.00	864.00
02/15/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Scheduled income tax provision call with J. Whitson	0.2	750.00	150.00
02/15/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered staff questions re: fieldwork at Thermal and Interior	2.0	480.00	960.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/15/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting and reviewed the international clearance memo comments re: asset impairment and deferred tax asset allowance with N. Bahan	1.0	440.00	440.00
02/15/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared and debriefed from the meeting on risk of fraud within Delphi	2.2	390.00	858.00
02/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared questions on accounts payable trade accrual support provided by Finance Manager - Receivables	0.4	270.00	108.00
02/15/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed benefit liability testing procedures with D. Ralbusky	0.4	390.00	156.00
02/15/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Sorted treasury process documentation received by the N. Dhar and A. Perry	0.9	280.00	252.00
02/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Set up testing procedures for the other post employment benefit payments made for Delphi Corporation during the year	0.6	270.00	162.00
02/15/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in meeting with A. Brazier regarding functional currency accounting in Europe	1.4	650.00	910.00
02/15/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed the Energy & Chassis warranty analysis and management's memo on precious group metal leasing	1.9	440.00	836.00
02/15/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Emailed and updated the open item list for D. Vogel, Accounts Receivable analyst	0.4	280.00	112.00
02/15/06	GILKES, JOHN G	PRINCIPAL	SAS 99 / JOURNAL ENTRY TESTING	Conducted SAS 99 interview with Bette Walker (VP & CIO)	1.0	750.00	750.00
02/15/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared Initial Walkthrough and Testing Documentation for Headquarters Supplier Master File Maintenance	1.0	280.00	280.00
02/15/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared analysis of change in inventory account balances from 2004 to 2005 for Steering division	1.9	240.00	456.00
02/15/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Wrote the journal entry testing memo, data preparation procedure and account reconciliation for third quarter digital general ledger	3.1	280.00	868.00
02/15/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with client in regards to operations fluctuations support at Delphi Product and Service Solutions	1.3	270.00	351.00
02/15/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for 2/15/2006	3.0	290.00	870.00
02/15/06	BELEN, JEFFREY SCOTT	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Continued researching and preparing the summary of jurisdictions with corporate tax rate changes for J. Urbaniak	0.5	390.00	195.00
02/15/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed certain SAS 99 journal entries to have discussion with client	1.9	270.00	513.00
02/15/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed the service agreement between Delphi and Progressive Manufacturing relating to bad debt write off	0.5	280.00	140.00
02/15/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Conducted re-performance testing and documented initial review of annual Inventory controls	1.3	280.00	364.00
02/15/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed daily back-ups of audit files	0.7	100.00	70.00
02/15/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented Journal Entry Testing first quarter and second quarter work paper	0.6	280.00	168.00
02/15/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed the service agreement between Delphi and Power and Signal ensuring the bonus calculation was done properly according to the contract	0.8	280.00	224.00
02/15/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and met with D. Nelson and J. Gilkes to discuss fraud risks within Delphi	2.1	390.00	819.00
02/15/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with N. Dhar re: Treasury regression and commodity hedge walkthrough testing	1.2	480.00	576.00
02/15/06	MIFFLETON, CATHERINE TAYLOR	ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Grouped and formatted Group 3 January time detail	1.2	300.00	360.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/15/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Prepared comments regarding the use of Region 10 to support the CAT tool	0.5	650.00	325.00
02/15/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a meeting with A. Bacarella re: interest expense on long term debt	0.3	200.00	60.00
02/15/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed statistical sampling selections for construction work in process additions testing for Energy & Chassis	2.4	200.00	480.00
02/15/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared confirmations to be sent by fax to recipients in order to expedite the confirmation processes	1.6	200.00	320.00
02/15/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and met with D. Conlon to obtain understanding of journal entry to transfer business from Delphi Thermal and Interior to Delphi Product and Service Solutions division	2.1	270.00	567.00
02/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed debits to sales listing to determine document number and selections to provide to operations manager for Energy & Chassis	0.4	270.00	108.00
02/15/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated re-performance testing for expenditure cycle	2.9	280.00	812.00
02/15/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented results of journal entry testing for Steering division	1.9	240.00	456.00
02/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Completed update of Energy & Chassis open item list to be sent out on 2/15/06.	0.4	270.00	108.00
02/15/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed management's consolidated analysis of warranty accrual as of December 31, 2005	0.5	440.00	220.00
02/15/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed selections for repair and maintenance expense with M. Robertson and L. Krukowski	0.5	200.00	100.00
02/15/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received 2/15/06 for the Delphi Sarbanes-Oxley procedures	0.5	525.00	262.50
02/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented procedures performed re: other post employment benefit payments made during the year for Delphi Corporation	0.6	270.00	162.00
02/15/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed with J. Green re: Treasury Foreign Exposure Collection and Forward Rates walkthrough testing	0.5	480.00	240.00
02/15/06	ZIEMKE, VALERIE LEA	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed process for documenting field work into the control audit tool	0.5	480.00	240.00
02/15/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with M. Robertson regarding payroll payments for repair expenses	1.5	200.00	300.00
02/15/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed fixed assets benchmark for Saginaw division	2.0	480.00	960.00
02/15/06	NEUENSCHWANDER, JEFFRY A	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed sparks response and call with B. sparks, J. Whitson, D. Maher, and J. Urbaniak re: Delphi response to audit information request	1.5	750.00	1,125.00
02/15/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared notes on repair and maintenance expense work paper	2.0	200.00	400.00
02/15/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Worked with Delphi help desk on mainframe printing	3.8	450.00	1,710.00
02/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed support in prior years for other assets related to the Gen IV Ignition amortization schedule and Magneto-Rheological Fluid Agreement	0.7	270.00	189.00
02/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented in memo procedures to be performed for each component of benefit liability accounts	2.9	270.00	783.00
02/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and discussed benefit payment testing procedures with K. Fleming.	0.4	270.00	108.00
02/15/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed with client re: journal entry testing selections for statements on auditing standards number 99 procedures with Steering division staff.	1.6	240.00	384.00
02/15/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for the Treasury foreign exchange meeting with A. Perry	0.3	480.00	144.00
02/15/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reconciled journal entry FRR21 for 2003, 2004 Ford price change	0.6	280.00	168.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/15/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax holiday email response	0.4	525.00	210.00
02/15/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Provided Delphi Thermal and Interior division audit status update to E. Creech	1.3	270.00	351.00
02/15/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Sorted treasury process work papers for meetings	0.5	280.00	140.00
02/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Sent international demographic selections to our foreign team	0.2	270.00	54.00
02/15/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed the reconciliation of Packard Korea and Daesung minority joint venture related to conversation from local currency to GAAP	3.1	240.00	744.00
02/15/06	DEHART, LAURA A	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Provided guidance to running Dacor subsequent disbursement selections	0.5	525.00	262.50
02/15/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Revised Other income and cost of sales work paper due to clarification from J. Yuhasz, Cost Accounting	0.4	280.00	112.00
02/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed support for freight accrual for Energy & Chassis and provided questions to general accounting manager	0.5	270.00	135.00
02/15/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared revisions to open items list	1.9	525.00	997.50
02/15/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed updated fixed asset ledger from client and prepared questions on variances for the client	2.1	270.00	567.00
02/15/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed credits in construction work in progress for sub-selected account balances with fixed assets manager and financial analyst for Energy & Chassis	0.5	200.00	100.00
02/15/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Traced derivative work book for Sweden-Morocco intercompany loan to selection detail	1.2	240.00	288.00
02/15/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Planned income statement testing procedures for year-end testing of derivatives	0.9	270.00	243.00
02/15/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Analyzed the Treasury cash management control benchmark for complete control coverage	2.7	480.00	1,296.00
02/15/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Audited the support given in regards to Allied sales being accounted for as outside sales and the related controls surrounding this at Delphi Product and Service Solutions	2.4	270.00	648.00
02/15/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Communicated with M. Brenman and M. Blank issues regarding documentation for inventory	0.3	200.00	60.00
02/15/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Recomputed and prepared depreciation for fixed assets beginning balance testing for 2005 audit of Energy & Chassis	1.8	200.00	360.00
02/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed procedures to verify validity of construction work in progress as there were \$6.1M in credits in the listing with K. McCoy	0.4	270.00	108.00
02/15/06	SCHROT, ERICA LYNNE	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Prepared for and discussed a Thermal and Interior journal entry dealing with consignment of inventory on SAP with D. Travis and M. Johnson.	2.8	200.00	560.00
02/15/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Conducted re-performance testing and documented initial review of Excess and Obsolete Inventory controls	2.1	280.00	588.00
02/15/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tested interest expense on long term debt	3.6	200.00	720.00
02/15/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed adjustments to and computations of income tax expense at selected Brazil units	1.4	390.00	546.00
02/15/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Participated in telephone call with R. Sparks	0.8	750.00	600.00
02/15/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Analyzed the Treasury commodities control benchmark for complete control coverage	0.5	480.00	240.00
02/15/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed the Thermal and Interior CHC joint venture internal financial statements and the audited 3/31/05 statement.	2.8	200.00	560.00
02/15/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed the reconciliation of Packard Korea and Daesung minority joint venture reconciliation between the audited financial statements and the balance recorded	2.8	240.00	672.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/15/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Checked the status of the fourth quarter journal entry files and prepared a summary of missing files and the accuracy of the files	1.6	280.00	448.00
02/15/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a discussion with client re: Bank One confirmation questions given to client by bank	0.3	270.00	81.00
02/15/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed of general computer controls workpapers for Plano Data Center - database change management section	1.6	525.00	840.00
02/15/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Inquired N. Dhar on exposure identification process	0.3	280.00	84.00
02/15/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed open items list and questions to be submitted to R. Sparks	0.6	390.00	234.00
02/15/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a discussion with client re: SAS 99 entry follow up	0.4	270.00	108.00
02/15/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed the status of deficiencies noted within CAT	0.5	650.00	325.00
02/15/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed control objective template and validation program for the third group of fixed asset control objectives	2.4	360.00	864.00
02/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed issues with accumulated depreciation with K. McCoy for Energy & Chassis and then presented questions to the fixed asset manager	1.3	270.00	351.00
02/15/06	BAHAN, NATALIE J	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed final reports submitted from Austria, Brazil and Spain	3.5	390.00	1,365.00
02/15/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed treasury process work papers and corrected review notes	3.2	280.00	896.00
02/15/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Interviewed C. Asbury to obtain preliminary walk-through for the Headquarters Purchasing Cycle	1.0	280.00	280.00
02/15/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Participated in meeting with client regarding Financial Reporting control testing	2.4	360.00	864.00
02/15/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Continued updating open items list for 2/15/2006	3.8	290.00	1,102.00
02/16/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and met with M. Austin to discuss asset disposal entries	2.3	270.00	621.00
02/16/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with K. Ferrer regarding documentations on journal entry testing	0.4	280.00	112.00
02/16/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared Region 10 control audit tool instructions	3.4	390.00	1,326.00
02/16/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed with J. Yuhasz, Accounting Supervisor, re: absorption variance reasonableness testing and reconciliation	2.4	390.00	936.00
02/16/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed open items listing	1.2	650.00	780.00
02/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed headquarter expenditure testing with W. Popiel	0.5	480.00	240.00
02/16/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Interviewed M. Lewis regarding buyer function of the Headquarters Expenditure Cycle	1.5	280.00	420.00
02/16/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with K. Ferrer, Audit Manager regarding KPMG entry	0.4	280.00	112.00
02/16/06	MIFFLETON, CATHERINE TAYLOR	ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Finalized time information for December and January and distributed to J. Peterson	0.5	300.00	150.00
02/16/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with C. High, Finance Manager regarding journal entries testing	1.8	280.00	504.00
02/16/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented and reviewed Delphi's timing and release of other comprehensive income policy	2.7	240.00	648.00
02/16/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared and participated in a meeting with T. Bomberski to discuss status of General computer controls testing	0.8	525.00	420.00
02/16/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented core reserve analysis based on discussions with R. Chessen	1.4	270.00	378.00
02/16/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for special tools workpapers for Steering division	1.1	240.00	264.00
02/16/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and participated in a conference called with T.Miffleton re: status	0.2	500.00	100.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/16/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reviewed the audit input form, mapped the cost center accounts into the financial statement lines and sent out an email to request the missing items	1.3	280.00	364.00
02/16/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Determined the appropriate method to test revenue recognition for the fourth quarter	1.1	390.00	429.00
02/16/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared documentation request list for financial reporting controls	0.3	360.00	108.00
02/16/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Conducted research of Company Journal Vouchers 307 and sale of Unit 455	0.3	525.00	157.50
02/16/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Recalculated Delphi Trusts investment income and provided questions on differences to client	0.8	270.00	216.00
02/16/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Drafted Indirect-material flow chart for Headquarters' Expenditure Cycle	1.2	280.00	336.00
02/16/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated derivative confirmations for commodities and Foreign Exchange	0.2	200.00	40.00
02/16/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated confirmation workpapers for the new confirmations received from the financial institutions	1.8	200.00	360.00
02/16/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Started reviewing fixed assets business process fieldwork for Saginaw	2.0	480.00	960.00
02/16/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed open items list for Delphi Steering with B. Krauseneck	0.2	270.00	54.00
02/16/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Continued reviewing core team revenue testing and updated test program for Thermal and Interior.	1.1	390.00	429.00
02/16/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted an outline of overall audit summary memo.	1.0	650.00	650.00
02/16/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed process for documenting field work into the control audit tool	2.0	480.00	960.00
02/16/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented inventory analysis workpaper for Delphi Products and Service Solutions	0.4	240.00	96.00
02/16/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed the open items listing for headquarters and Thermal and Interior	0.6	390.00	234.00
02/16/06	BEVERAGE, RICHARD M	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Mercer workers compensation actuarial report	1.3	525.00	682.50
02/16/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Performed research regarding the accounting for special tools	2.5	650.00	1,625.00
02/16/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed audit area leadsheets and discussed scoping with S. Szalony	2.6	650.00	1,690.00
02/16/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed various European factoring agreements and related accounting memos and conclusions	2.6	650.00	1,690.00
02/16/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented additional findings for testing of property disposal	0.8	200.00	160.00
02/16/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for client re: file of SAP third quarter selections for Automotive Holdings Group	0.8	200.00	160.00
02/16/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Contacted client re: money market fund discrepancies	0.6	200.00	120.00
02/16/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created workpapers testing the final annual physical inventory balances for the Steering division	1.5	240.00	360.00
02/16/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Determined key controls and evaluated design effectiveness for Purchasing Process	2.0	280.00	560.00
02/16/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and documented support provided for accrued expenses	2.3	270.00	621.00
02/16/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with G. Naylor, Accounts Receivable to clarification calculations for journal entry testing	0.7	280.00	196.00
02/16/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed Denso prepayment agreement and accounting for amortization of the asset	2.9	390.00	1,131.00
02/16/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented control objective re: changes to operating system, for Corporate Headquarters computer room.	1.2	280.00	336.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/16/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and participated in discussions with client re: split between pre and post petition accrued accounts payable liabilities for Delphi Steering division	0.8	240.00	192.00
02/16/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Automotive Holdings Group workpapers for cash, investments, debt, and equity	1.4	440.00	616.00
02/16/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed validation program results for financial reporting controls	2.0	360.00	720.00
02/16/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and discussed headquarter financial reporting control testing with C. Snyder	1.5	360.00	540.00
02/16/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed documentation of deficiency re: Saginaw division	2.1	480.00	1,008.00
02/16/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed additional supports received from J. Fortuno regarding SAS 99 SAP journal entry testing	0.3	280.00	84.00
02/16/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed journal entry selections for testing as part of our SAS 99 for Energy & Chassis	0.2	270.00	54.00
02/16/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed construction work in progress findings with fixed asset manager, financial analyst and C. Alager for Energy & Chassis	0.4	200.00	80.00
02/16/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed with A. Bacarella re: money market funds	0.2	200.00	40.00
02/16/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed and updated the Deloitte deficiency tracker	2.1	280.00	588.00
02/16/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared initial draft of research memo on special tooling accounting	3.5	650.00	2,275.00
02/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed with J. Green re: Treasury manual workpaper evidence	0.5	480.00	240.00
02/16/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented journal entry testing work paper based on additional support received from C. High, Finance Manager	1.8	280.00	504.00
02/16/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with K. McCoy re: commodity premium	0.2	270.00	54.00
02/16/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with K. Frantz the supporting documentation necessary and follow up questions in association with lease obligation testing	3.2	240.00	768.00
02/16/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed with client re: cost of sales journal entry testing selections for Delphi Saginaw division	0.5	240.00	120.00
02/16/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received 2/16/2006 for the Delphi Sarbanes-Oxley procedures	1.0	525.00	525.00
02/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Treasury commodity manual workpapers	1.7	480.00	816.00
02/16/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Gained an understanding of outstanding items for employee cost business cycle	1.1	280.00	308.00
02/16/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared file for client ire: SAP third quarter selections for Energy & Chassis	0.8	200.00	160.00
02/16/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails (re: staff, Germany, international status)	0.3	650.00	195.00
02/16/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed status of control audit procedures and current findings.	2.1	650.00	1,365.00
02/16/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated final accrued accounts payable workpapers for Steering division	0.9	240.00	216.00
02/16/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented sales and cost of sales fluctuations based on discussions with client	1.1	270.00	297.00
02/16/06	MIFFLETON, CATHERINE TAYLOR	ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and discussed case status and next steps with J. Peterson	0.1	300.00	30.00
02/16/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Filled in the model audit program for derivatives	1.5	240.00	360.00
02/16/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Collected information from engineering/plant manager contact pertaining to fixed assets additions testing for Energy & Chassis	0.7	200.00	140.00
02/16/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Determined staffing and responsibility areas for second monthly statement	0.8	500.00	400.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/16/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Continued documenting Inventory cycle re-performance control testing activities	3.8	280.00	1,064.00
02/16/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented credit exposure control activity for treasury foreign exchange process.	1.4	280.00	392.00
02/16/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented audit procedures applied to detailed sales selections at Delphi Product and Service Solutions	2.8	270.00	756.00
02/16/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and prepared commodity settlement selections for derivatives for 2005 audit of Headquarters	2.4	200.00	480.00
02/16/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: cost of goods sold testing selections	2.5	240.00	600.00
02/16/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Received final money market fund statements and updated interest income schedule	1.7	200.00	340.00
02/16/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented sales fluctuation analysis discussions with Delphi Steering sales personnel	0.4	270.00	108.00
02/16/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared analysis of warranty accruals as compared to discussions held with engineering contacts for Energy & Chassis	1.8	270.00	486.00
02/16/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with C. High to discuss pre and post petition liability testing and worked on obtaining support for selections	2.2	200.00	440.00
02/16/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed credits in construction work in progress with fixed asset manager, analyst and K. McCoy for Energy & Chassis	0.4	270.00	108.00
02/16/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed data provided for Delphi Thermal and Interior excess and obsolete inventory reserve	2.5	270.00	675.00
02/16/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reformatted the trial balance for fourth quarter and revised the statistical analysis system program for reading in the trial balance	2.5	280.00	700.00
02/16/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Evaluated the adequacy of supporting documentation to journal vouchers	2.9	290.00	841.00
02/16/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared documentation/minutes on fraud inquiry with D. Nelson	1.7	390.00	663.00
02/16/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Phone call with B. Prueter regarding outstanding request for expenditure business cycle at Saginaw location	0.6	280.00	168.00
02/16/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a discussion with client re: overseas bank account confirmation requests	0.2	270.00	54.00
02/16/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed adjustments at selected units per tax rates by country schedule with A. Miller	1.9	525.00	997.50
02/16/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented the footing of the Thermal joint venture, CHC, with the 2004 audited statements and the internal statements.	2.3	200.00	460.00
02/16/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed the service agreement between Delphi and Progressive Manufacturing relating to bad debt write off	0.8	280.00	224.00
02/16/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented client support for account 9280 other special adjustments	1.8	240.00	432.00
02/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Continued Analyzing the Treasury commodities control benchmark for complete control coverage	1.4	480.00	672.00
02/16/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Footed accounts payable unpaid file and identified vendors with debit balances	3.2	450.00	1,440.00
02/16/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed accounts receivables from prior period and updated current period documents for Automotive Holdings Group	0.9	200.00	180.00
02/16/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with K. McCoy re: commodity settlement testing procedures	1.1	270.00	297.00
02/16/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the model audit program and checked it against current testing	0.8	240.00	192.00
02/16/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with client in regards to the freight capitalization methodology at Delphi Product and Service Solutions	0.8	270.00	216.00
02/16/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed responses from Portugal and Germany related to sale of Grundig	1.0	525.00	525.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/16/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented intercompany loan testing	1.2	270.00	324.00
02/16/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with E. Ludtke re: marketable securities income testing	0.2	270.00	54.00
02/16/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed supporting documents given for income statement fluctuations and referenced testing performed in other audit areas at Delphi Product and Service Solutions	3.3	270.00	891.00
02/16/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Set up testing template for DGL/SAP first quarter-third quarter journal entry testing	0.4	280.00	112.00
02/16/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched accounting related to asset retirement obligation and related depreciation.	2.1	650.00	1,365.00
02/16/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and discussed headquarter expenditure and financial reporting control testing with W. Popiel and C. Snyder	0.8	360.00	288.00
02/16/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and participated in discussions with client re: follow up questions for inventory price testing selections for Steering division	0.6	240.00	144.00
02/16/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated control testing for treasury cycle related to investment accrual accounting	1.9	280.00	532.00
02/16/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with L. Nuzzi to discuss the reconciliation process performed for the special factory cost adjustment selection	3.8	240.00	912.00
02/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed headquarter expenditure and financial reporting control testing with W. Popiel and S. Warnack	0.8	480.00	384.00
02/16/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed on going cost explanations for the Delphi Steering division	0.3	270.00	81.00
02/16/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed upload of India-Packard control audit tool templates	1.2	390.00	468.00
02/16/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied release of other comprehensive income policy to derivative selections journal entries	1.2	240.00	288.00
02/16/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Determined key controls and evaluated design effectiveness for the Corporate Accounts Payable Recording Process	2.0	280.00	560.00
02/16/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with I. Smith in search for SAP user name for journal entry testing	0.4	280.00	112.00
02/16/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reconciled foreign exchange net asset summary	2.1	240.00	504.00
02/16/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and recalculated depreciation expense on beginning balance selection for Energy & Chassis	1.1	270.00	297.00
02/16/06	DEHART, LAURA A	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Provided mainframe guidance for Dacor analysis	0.5	525.00	262.50
02/16/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Analyzed corporate audit tool deficiencies for validity	2.0	525.00	1,050.00
02/16/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items listing for 2/16/06	0.6	270.00	162.00
02/16/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated testing template documents for expenditure business cycle	2.3	280.00	644.00
02/16/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed fourth quarter 2005 global analytical review and testing	1.9	390.00	741.00
02/16/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Resolved the problem of downloading files from the FTS site	0.8	280.00	224.00
02/16/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented testing for Headquarters vendor deposits and related reconciliation	2.3	270.00	621.00
02/16/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed work paper standards with management	0.3	280.00	84.00
02/16/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested follow up email from missing item list - regarding journal entry testing	0.3	280.00	84.00
02/16/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated and finalized documentation for employee cost business cycle	2.1	280.00	588.00
02/16/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Segregations of duties deficiencies for summary report	1.3	525.00	682.50

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/16/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Gained an understanding of expenditure business cycle for control testing	2.9	280.00	812.00
02/16/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a discussion with client re: construction work in progress error to be corrected and fixed asset detail differences	0.4	270.00	108.00
02/16/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed prior year working papers in regards to gross margin comparison and changes in excess and obsolete reserve analysis at Delphi Product and Service Solutions	0.4	270.00	108.00
02/16/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on open item list	0.5	200.00	100.00
02/16/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated of item list for Automotive Holdings Group for 2/16/06	0.2	270.00	54.00
02/16/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and documented the supporting documentation received from L.Nuzzi for the selection of vendor discounts in association with income testing	2.7	240.00	648.00
02/16/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with D. Vogel regarding Progressive entry	0.5	280.00	140.00
02/16/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for accounts receivable workpapers	1.6	240.00	384.00
02/16/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared email and distributed to Delphi Financial Directors re: open items list as of 2/15/06	0.8	100.00	80.00
02/16/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with L. Borousa re: sales contract testing procedures	0.8	270.00	216.00
02/16/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and participated in discussions with R. Keller regarding Luxembourg prior year balances	0.7	525.00	367.50
02/16/06	MIFFLETON, CATHERINE TAYLOR	ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Grouped and formatted time detail for Group 5, December and January time	1.1	300.00	330.00
02/16/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tested reconciliation of accounts used to record the amortization of deferred issuance costs for the public bonds (1999, 2003) and Delphi Trusts I and II	2.1	200.00	420.00
02/16/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed questions regarding Russia and Luxembourg tax rate information	0.4	490.00	196.00
02/16/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with D. Gustin re: revenue recognition procedures performed for Delphi Steering	0.5	270.00	135.00
02/16/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed documentation re: Dayco hose warranty for Delphi Steering division	0.9	270.00	243.00
02/16/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared questions for meeting with client re: cost of goods sold testing selections	3.5	240.00	840.00
02/16/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with J. Tomas re: foreign exchange testing workpaper	0.2	270.00	54.00
02/16/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Provided update on Internal controls audit to partners	0.6	525.00	315.00
02/16/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed and reviewed questions on audit procedures with the Luxembourg team	0.6	390.00	234.00
02/16/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Summarized questions for management re: open items list.	0.4	650.00	260.00
02/16/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Followed up on tasks assigned by J.Aughton re: provide Risk assessment and summary of financial audit deficiencies	0.8	525.00	420.00
02/16/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed headquarter expenditure and financial reporting control testing with C. Snyder and S. Warnack	0.8	280.00	224.00
02/16/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided client with control copies of derivative confirmations sent out for second requests	0.6	200.00	120.00
02/16/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Continued creating manual work papers for Treasury Commodity process	3.4	280.00	952.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/16/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with the client in regards to issues in the subsidy receivables supporting detail at Delphi Product and Service Solutions	1.3	270.00	351.00
02/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed Corporate financial accounting walkthrough testing with S. Warnack	1.5	480.00	720.00
02/16/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing for Thermal and Interior division	0.7	480.00	336.00
02/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Analyzed the Treasury intercompany loans control benchmark for complete control coverage	1.6	480.00	768.00
02/16/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed derivative analytic for year end	0.5	240.00	120.00
02/16/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed and documented Delphi headquarters pension and other benefit obligations demographic selections received from E. Jester.	3.8	200.00	760.00
02/16/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Researched and evaluated management's descriptions and testing for General Office Invoices from the Corporate Expenditure Cycle	2.0	280.00	560.00
02/16/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed accounts receivable audit procedures for Thermal and Interior	2.3	390.00	897.00
02/16/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and met with various Delphi client contacts to check status on Inventory requests and obtain documentation	3.7	280.00	1,036.00
02/16/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared and met with L. Krukowski regarding selection for repair and maintenance expense	3.5	200.00	700.00
02/16/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Collected support for third quarter journal entry selections	3.7	390.00	1,443.00
02/16/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Met with D. Uliceny to discuss credit exposure	1.1	280.00	308.00
02/16/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Prepared the statistical analysis system programs to read in the journal entry files and performed the reconciliation of journal entry data to the trial balance for fourth quarter for plant 1290	2.0	280.00	560.00
02/16/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed Segregation of duties deficiency matrix provided by Delphi	1.7	525.00	892.50
02/16/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering accounts receivable workpapers re: account reconciliation testing	2.3	490.00	1,127.00
02/16/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed core team fixed asset testing and re-performance testing of depreciation analysis and fixed asset inventories for Thermal and Interiors.	3.9	390.00	1,521.00
02/16/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with B. Lewis re: Dayco hose warranty and income statement account questions	0.5	270.00	135.00
02/16/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Determined the detailed selections for testing of receivables subsidy payments at Delphi Product and Service Solutions	0.7	270.00	189.00
02/16/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for property workpapers for Steering division	1.8	240.00	432.00
02/16/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed adjustments at selected units per Tax Rates by Country schedule with J. Urbaniak	1.9	390.00	741.00
02/16/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and analyzed supports received from W. Flynn, Manager of Sales	0.7	280.00	196.00
02/16/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized workpaper documentation of cash confirmations for review	0.8	200.00	160.00
02/16/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Participated in meeting with client regarding Financial Reporting control testing for the second group of control objectives	2.4	360.00	864.00
02/16/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed schedule showing liabilities subject to compromise and made selections to provide to general accounting manager for Energy & Chassis	1.6	270.00	432.00
02/16/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed SAS 99 revenue cut-off testing	1.4	390.00	546.00
02/16/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed Poland factoring and France factoring with M. Crowley	0.4	650.00	260.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/16/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented re-performance testing and controls that were identified as needing independent testing for Inventory	2.4	280.00	672.00
02/16/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response from N. Lavigne relevant to certain non-US income tax items and prepared response regarding same	1.0	390.00	390.00
02/16/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed journal entries associated with deposits to vendors	0.9	270.00	243.00
02/16/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized workpaper documentation of marketable securities for review	0.9	200.00	180.00
02/16/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Interviewed Linda Hamlet Regarding the general invoice and Purchase order process for Corporate	1.0	280.00	280.00
02/16/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering accrued liability workpapers	2.5	490.00	1,225.00
02/16/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Added additional documentation to sales and cost of sales analytical procedures for Delphi Steering	1.5	270.00	405.00
02/16/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with C. Alsager and S. Szalony to discuss status of open items listing	1.2	240.00	288.00
02/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented Treasury foreign exchange hedge accounting walkthrough	2.8	480.00	1,344.00
02/16/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering accounts receivable workpapers re: subsequent receipt testing	3.8	490.00	1,862.00
02/16/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Continued reviewing fixed assets business process fieldwork for Saginaw	3.0	480.00	1,440.00
02/16/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Executed programs and formatted transactions entered in current year with document dates in prior year	2.7	450.00	1,215.00
02/16/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Recorded tickmark documentation for marketable securities testing	1.9	200.00	380.00
02/16/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed data provided by D. Askey for Delphi Thermal and Interior capitalized freight	1.1	270.00	297.00
02/16/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on documenting testing of repair and maintenance expense	2.5	200.00	500.00
02/16/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Resolved fts transfer problem	0.8	450.00	360.00
02/16/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed testing of special tools and clear outstanding items	1.9	390.00	741.00
02/16/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared documentation/minutes on fraud inquiry with R. O'Neal	1.6	390.00	624.00
02/16/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed daily back-ups of audit files	0.8	100.00	80.00
02/16/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Obtained and discussed with J. Yuhasz, Accounting Supervisor, re: actual direct labor hours billed by Mexico (East & West) to Delphi and treatment of such costs	1.8	390.00	702.00
02/16/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for, discussed and obtained copy of Delphi Automotive Holdings Group journal entries selected for testing	1.1	270.00	297.00
02/16/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with N. Leach to obtained additional support for testing of property disposal	1.2	200.00	240.00
02/16/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared documentation/minutes on fraud inquiry with B. Walker	1.6	390.00	624.00
02/16/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed listing of outstanding operating and capital leases and developed a preliminary testing approach	1.0	440.00	440.00
02/16/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for, called and left detailed message for fixed assets engineering/plant manager contact to verify existence of 2005 additions to fixed assets for Energy & Chassis	0.6	200.00	120.00
02/16/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Researched statutory income tax rate changes in various non-US jurisdictions	3.1	390.00	1,209.00
02/16/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed with M. Brenman, Audit Senior, re: status of the audit, open items, staffing requirements, etc.	0.8	390.00	312.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/16/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed status of open items list with S. Szalony and E. Hoch	1.2	270.00	324.00
02/16/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and recalculated new materials received from C. High, Finance Manager	0.9	280.00	252.00
02/16/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented client response to cost of goods sold testing selections meeting	3.8	240.00	912.00
02/16/06	TOMLINSON, MARC E	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Assisted Data Quality and Integrity (DQI) team with deliverable interpretation for sample selection efficiency	1.0	510.00	510.00
02/16/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with R. Marcola re: cost of sales analysis fluctuations	0.2	270.00	54.00
02/16/06	SCHROT, ERICA LYNNE	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Prepared for and discussed the Thermal and Interior automatic journal entry to the miscellaneous accounts receivable account, 1880, with P. Cates.	1.6	200.00	320.00
02/16/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for call with Region 10 about Delphi control audit tool templates	1.0	525.00	525.00
02/16/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed open item list	0.3	280.00	84.00
02/16/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed construction work in progress credits, accumulated depreciation expense issues and default clearing account in construction work in progress with fixed assets manager, financial analysts and C. Alsager	1.2	200.00	240.00
02/16/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Executed programs and formatted accounts payable sample selections	2.5	450.00	1,125.00
02/16/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and participated in a meeting with A. Perry re: open forward rate tie out for derivatives	0.9	240.00	216.00
02/16/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and participated in a meeting A. Perry re: open derivative confirmations for year end.	0.3	240.00	72.00
02/16/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared documentation/minutes on fraud inquiry with D. Sherbin	1.6	390.00	624.00
02/16/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Downloaded, renamed and read the journal entry files to statistical analysis system for plant 1440, 2800, 2100, 2860 and 1220	3.2	280.00	896.00
02/16/06	SCHROT, ERICA LYNNE	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Documented thermal and Interior journal entries support for SAS 99 testing.	3.8	200.00	760.00
02/16/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Faxed all outstanding bank confirmations to their respective financial institutions	0.9	200.00	180.00
02/16/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for 2/16/2006	3.5	290.00	1,015.00
02/16/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Continued creating manual work papers for Treasury Foreign Exchange process	2.7	280.00	756.00
02/16/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed consolidated open items list	0.5	440.00	220.00
02/16/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed derivatives for commodities with A. Bacarella for Headquarters	0.2	200.00	40.00
02/16/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed accounting for special tooling	1.1	650.00	715.00
02/16/06	CHENG, XIANGYU	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed prior year's memo and documented a new memo for current year's analysis	1.0	255.00	255.00
02/16/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and attended meeting with D. Askey to analyze the Delphi Thermal and Interior capitalized variance	1.6	270.00	432.00
02/16/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with W. Flynn, Manager of Sales regarding Nummi contract	2.3	280.00	644.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/16/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reconciled booking of other comprehensive income to income	1.8	240.00	432.00
02/16/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed ONDAS investment accounting with W. Tillotti	0.4	650.00	260.00
02/16/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Contacted J. Anbumani re: status for fourth quarter journal entry files and IT re: issues surrounding downloading files	0.3	280.00	84.00
02/16/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared a list of outstanding cash confirmations	0.7	200.00	140.00
02/16/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed prior and current year issues and adjustments at Russia Unit	1.3	390.00	507.00
02/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with D. Ulincy re: treasury commodity exposure collection walkthrough testing	1.0	480.00	480.00
02/16/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered staff questions re: fieldwork at Thermal and Interior	2.2	480.00	1,056.00
02/16/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Investigated the status of income statement testing at headquarters	1.6	270.00	432.00
02/16/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed data provided for Delphi Thermal and Interior negative inventory	1.5	270.00	405.00
02/16/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax holiday and tax rate review responses	1.0	525.00	525.00
02/16/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the adequacy of supporting documentation to journal vouchers	1.3	290.00	377.00
02/16/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Prepared the statistical analysis system programs to read in the journal entry files and performed the reconciliation of journal entry data to the trial balance for fourth quarter for plant 1300	1.9	280.00	532.00
02/16/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed core team fixed asset testing and re-performance testing of maintenance expenditures and impairment analysis for Thermal and Interiors.	3.7	390.00	1,443.00
02/16/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and participated in a meeting with A. Bacarella re: Derivatives other comprehensive income booking for headquarters	0.2	240.00	48.00
02/16/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with fixed asset manager, analysts and K. McCoy re: accumulated depreciation, credits in construction work in progress additions and default construction work in progress accounts.	1.2	270.00	324.00
02/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Treasury intercompany loan manual workpapers	0.8	480.00	384.00
02/16/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared information request list to M. Lewis	3.1	525.00	1,627.50
02/16/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and attended meeting with C. Alsager and E. Hoch re: Energy & Chassis open item list and status update	1.5	440.00	660.00
02/16/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with the client in regards to open items for overall audit at Delphi Product and Service Solutions	0.9	270.00	243.00
02/16/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed and responded to email related to European factoring agreements	0.5	650.00	325.00
02/16/06	MIFFLETON, CATHERINE TAYLOR	ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Consolidated and reviewed time detail for all consultant groups	3.0	300.00	900.00
02/16/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Continued reviewing computations of income tax expense and summarized adjustments at selected Mexico units	2.2	390.00	858.00
02/16/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Participated in discussion with Delphi Steering re: cancellation claims	0.7	490.00	343.00
02/16/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Continued creating manual work papers for Treasury Inter Company loans process	2.9	280.00	812.00
02/16/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed French factoring agreement with participating office re: obtaining a legal opinion	1.0	440.00	440.00
02/16/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on confirmations for standard testing	0.6	200.00	120.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/16/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis for 2/16/06	1.1	270.00	297.00
02/16/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed derivatives for commodities settlement selections and outstanding issues relating to selections with A. Bacarella for 2005 audit of Headquarters	1.1	200.00	220.00
02/16/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed accounts payable selections with Steering division staff	1.3	240.00	312.00
02/16/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Recalculated balances for liability accounts for Energy & Chassis	0.5	200.00	100.00
02/16/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed client prepared detail relating to the accounts payable capital expense recorded in December 2005	0.9	270.00	243.00
02/16/06	SCHROT, ERICA LYNNE	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Prepared for and discussed the Thermal and Interior journal entry selected for fraud testing for the debit memo to cancel an invoice with J. Fortuno.	0.8	200.00	160.00
02/16/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Confirmed actual accumulated depreciation given to us by the client matched what was in SAP system for Energy & Chassis	0.8	200.00	160.00
02/16/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Researched worldwide tax rate decreases and prepared email to D. Moyer and B. Plumb regarding same	1.1	525.00	577.50
02/16/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and analyzed supporting documentation received from K.Frantz in association with lease obligation testing	2.4	240.00	576.00
02/16/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Energy & Chassis year end audit workpaper re: Entek agreement and journal entries	1.5	440.00	660.00
02/16/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed all open items as listed in summary report	3.1	650.00	2,015.00
02/16/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with B. Murray (client) re: year-end warranty calculation	1.0	440.00	440.00
02/16/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared walkthrough documentation for Financial Reporting Controls	3.5	360.00	1,260.00
02/16/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented testing for deposits to vendors account on prepaid leadsheet	2.4	270.00	648.00
02/16/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: restructuring reserve testing and reconciliation	1.2	270.00	324.00
02/16/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed testing procedures to perform on pension assets for hourly and salary plans	0.8	390.00	312.00
02/16/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed and documented audit procedures on the Entek battery separator supply agreement amendment	2.1	440.00	924.00
02/16/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented procedures performed relating to the core reserve for Delphi Steering	0.8	270.00	216.00
02/16/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for meeting with C. High, Finance Manager regarding journal entry testing and all outstanding items	0.4	280.00	112.00
02/16/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reran accounts payable program to obtain additional fields	1.3	450.00	585.00
02/16/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared workpapers for journal entry testing at Steering division	1.7	240.00	408.00
02/16/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with L. Krukowski follow-up questions regarding selections for repair and maintenance expense	0.7	200.00	140.00
02/16/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed Generator Ignition IV amortization schedule	0.1	270.00	27.00
02/16/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Recalculated accumulated depreciation for fixed assets additions selections for Energy & Chassis	1.6	200.00	320.00
02/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the status of the Treasury corporate testing and completion of manual workpapers	0.9	480.00	432.00
02/16/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering operations workpapers	1.4	490.00	686.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/16/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed Business process procedures for Saginaw	1.6	525.00	840.00
02/16/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared email to new ERS consultants re: engagement compliance	0.8	100.00	80.00
02/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed asset capitalization item with P. O'Bee	0.3	270.00	81.00
02/17/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: engineering expense account fluctuations at Energy and chassis	0.9	240.00	216.00
02/17/06	COULTER, STEPHEN J	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and discussed SEC letter dated January 5 with S. Coulter, S. Simpson, R. Steiner, C. Cheng and M. Crowley	1.0	670.00	670.00
02/17/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed with client re: classification methodology between pre and post petition accrued liabilities for invoices received but not entered into payables system prior to year end for Delphi Steering division	0.9	240.00	216.00
02/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed the asset capitalization of equipment at year end with B. Lewis	0.3	270.00	81.00
02/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed impairment rollforward as of 12/31/05 for Energy & Chassis	0.5	270.00	135.00
02/17/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with L. Marion and J. Sheehan to discuss audit progress and open items	2.3	650.00	1,495.00
02/17/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented internal document describing the re-performance audit approach to be used by new Deloitte resources to the Delphi engagement	1.4	280.00	392.00
02/17/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed testing documentation and re-performance test procedures for revenue for Thermal and Interior.	3.8	390.00	1,482.00
02/17/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed interim and final derivatives confirmations	1.2	270.00	324.00
02/17/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended meeting with A. Kulikowski and J. Volek re: business cycle Sarbanes-Oxley status	0.9	480.00	432.00
02/17/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed State Street Service Auditors Report for pension asset testing	0.7	390.00	273.00
02/17/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Gained an understanding of the investment accounts related to account reconciliations	0.6	280.00	168.00
02/17/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed detailed support received from client related to cut-off testing of sales and subsidy receivables	1.4	270.00	378.00
02/17/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented the analysis of movement code summary for selections	0.7	240.00	168.00
02/17/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Researched Singapore tax law for adjustments noted in analysis of Tax Rates by Country schedule	0.8	390.00	312.00
02/17/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared and discussed analysis of Tax Rates by Country schedule and tax basis balance sheet adjustments with A. Miller and J. Erickson	0.4	525.00	210.00
02/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group for 2/17/06	0.3	270.00	81.00
02/17/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails (re: staffing, international status)	0.5	650.00	325.00
02/17/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed responses to open items prepared by J. Erickson	1.1	525.00	577.50
02/17/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Contract Management Testing work paper	0.6	280.00	168.00
02/17/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in weekly prioritization meeting with B. Plumb, J. Aughton, M. Crowley, D. Moyer and S. Szalony	1.5	390.00	585.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/17/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed open income tax issues at selected French units	1.5	390.00	585.00
02/17/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated and communicated requests for Saginaw Division related to outstanding items	1.8	280.00	504.00
02/17/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the adequacy of supporting documentation to journal vouchers	1.6	290.00	464.00
02/17/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and met with S. Van Dyke regarding European factoring arrangements	0.5	650.00	325.00
02/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed property and special tools rollforward testing with K. McCoy	0.3	270.00	81.00
02/17/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed validation program testing for financial reporting controls	1.0	360.00	360.00
02/17/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and analyzed supporting documentation received from K.Frantz in association with lease obligation testing	2.3	240.00	552.00
02/17/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared an updated list of outstanding confirmations	1.9	200.00	380.00
02/17/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated deficiency tracker results for Saginaw revenue.	1.1	390.00	429.00
02/17/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and met with L. Marion, J. Sheehan and B. Plumb regarding audit status	1.0	650.00	650.00
02/17/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed US hourly and salaried plans	2.0	490.00	980.00
02/17/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed analysis of Tax Rates by Country schedule and Tax Basis Balance Sheet adjustments with J. Urbaniak and J. Erickson	0.4	390.00	156.00
02/17/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in status meeting S. Szalony, D. Moyer, K. Fleming, B. Plumb and M. Crowley re: financial audit.	1.5	650.00	975.00
02/17/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Deloitte management comments on Delphi assessment of Inventory	0.8	280.00	224.00
02/17/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Headquarters leadsheets to understand year end fluctuations	2.6	490.00	1,274.00
02/17/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Copied journal vouchers for financial reporting controls testing	1.0	360.00	360.00
02/17/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed status of income tax testing re: outside service provider fees	0.6	490.00	294.00
02/17/06	BAHAN, NATALIE J	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed open item list for inclusion of tagged items related to the International Reports Reviewed	1.0	390.00	390.00
02/17/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Updated testing procedures and walkthroughs for Headquarters' second group of expenditure cycle control activities	1.0	280.00	280.00
02/17/06	BEVERAGE, RICHARD M	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Deloitte's independent reserve testing on Delphi's self-insured workers compensation exposure	2.2	525.00	1,155.00
02/17/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the Belgium summary of tax services provided and reviewed the independence guidelines in the firm's practitioner manual	1.0	440.00	440.00
02/17/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed process for documenting field work into the control audit tool	0.4	480.00	192.00
02/17/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Participated in a meeting with G. Stevons related to investment account testing	0.5	280.00	140.00
02/17/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed daily back-ups of audit files	0.8	100.00	80.00
02/17/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and attended partner and manager weekly status update meeting with B. Plumb, J. Aughton, M. Crowley, D. Moyer, K. Fleming	2.0	440.00	880.00
02/17/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for special tools workpapers for Steering division	1.2	240.00	288.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/17/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with client to discuss remaining open items at Delphi Product and Service Solutions	0.8	270.00	216.00
02/17/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed with C. High, Accounting Manager and M. Stamenkovic, Audit Staff re: policy on capitalized repairs and maintenance	0.3	390.00	117.00
02/17/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed with J. Lowry, Fixed Assets Supervisor & M. Stamenkovic, Audit Staff re: adjustments on special tools	1.0	390.00	390.00
02/17/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for 2/15/2006	0.3	290.00	87.00
02/17/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleaned up Delphi Technologies audit file to separate workpapers that are no longer needed	1.1	240.00	264.00
02/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed support provided as detail for special tools additions and rebills for Energy & Chassis	0.8	270.00	216.00
02/17/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed testing documentation and re-performance test procedures for fixed assets for Thermal and Interior.	2.8	390.00	1,092.00
02/17/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared audit workpapers related to the 2005 European factoring agreements	2.5	650.00	1,625.00
02/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Update with K. McCoy on status of audit areas.	0.2	270.00	54.00
02/17/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Created sales return workpaper for Delphi Products and Service Solutions	1.1	240.00	264.00
02/17/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with N. Leach, Accounts Payable Analyst regarding payment request	0.3	280.00	84.00
02/17/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: income statement additional requests for Energy and Chassis	2.3	240.00	552.00
02/17/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended call with European regional partner re: Italy final report open items	1.5	440.00	660.00
02/17/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received 2/17/2006 for the Delphi Sarbanes-Oxley procedures	1.0	525.00	525.00
02/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed our open questions relating to the pension and other post employment summary schedules	0.2	270.00	54.00
02/17/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Read emails from G. Anderson at Automotive Holdings Group containing support for audit questions	0.7	240.00	168.00
02/17/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered staff questions re: fieldwork at Thermal and Interior	1.0	480.00	480.00
02/17/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed manager's review points and submitted request to client to address the noted questions at Delphi Product and Service Solutions	2.4	270.00	648.00
02/17/06	STICKLINSKI, PATRICIA A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Extracted and formatted debit vendor reports	2.0	450.00	900.00
02/17/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared documentation of Delphi Product and Service Solutions sales cut-off testing	1.6	240.00	384.00
02/17/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with C. High regarding pre and post petition liabilities testing	1.5	200.00	300.00
02/17/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: cost of goods sold testing selection to understand the entry for Energy and Chassis	0.5	240.00	120.00
02/17/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated test program for re-performance results for fixed assets and revenue for Thermal and Interior.	2.1	390.00	819.00
02/17/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared documentation for commodities selections for 2005 audit for Headquarters	2.7	200.00	540.00
02/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared selections for pre petition liabilities to provide to general accounting manager for Energy & Chassis	0.6	270.00	162.00
02/17/06	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Discussed with J. Deluca re: procedure for completion of Manufacturing Survey	0.4	75.00	30.00
02/17/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed interim and final cash confirmations	0.6	270.00	162.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/17/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented non repetitive wires testing in excel and manual work papers	2.5	280.00	700.00
02/17/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated documentation walkthrough workpapers for headquarters financial reporting controls	1.5	360.00	540.00
02/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with engineering supervisor re: account detail support for customer deposits	0.3	270.00	81.00
02/17/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for an met with A. Bacarella and client re: open items on professional fees selections	0.8	490.00	392.00
02/17/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared review notes for property workpapers for Steering division	1.3	240.00	312.00
02/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with R. Graham re: commodity walkthrough testing	1.5	480.00	720.00
02/17/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed and discussed open items related to benefit liabilities	0.4	390.00	156.00
02/17/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the walkthrough for Dayton Ohio accounts receivable service center	1.5	280.00	420.00
02/17/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed income tax adjustments at various Chinese units and sent emails to J. Erickson regarding noted issues	2.9	390.00	1,131.00
02/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed documentation of sales fluctuation discussions with Delphi Steering sales personnel	0.9	270.00	243.00
02/17/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and discussed with client financial reporting testing documentation requests	0.2	360.00	72.00
02/17/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed data provided and communicated follow-up questions for Delphi Thermal and Interior inventory adjustment account	2.6	270.00	702.00
02/17/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented explanations received for variances in inventory accounts	1.1	240.00	264.00
02/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed other post employment benefit payment detail relating to detail testing procedures	0.4	270.00	108.00
02/17/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Cleansed corporate audit tool deficiencies for European fixed assets cycle	1.2	525.00	630.00
02/17/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Updated testing procedures and walkthroughs for Headquarters' first group of expenditures cycle control activities	3.8	280.00	1,064.00
02/17/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and discussed Delphi headquarters benefit liabilities pay period used for sickness and accident valuation with M. Sherman, MetLife.	1.1	200.00	220.00
02/17/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed accounting memos and commented on them	2.7	650.00	1,755.00
02/17/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Contacted client to obtain updated information on marketable securities	0.9	200.00	180.00
02/17/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Built Tax cycle deficiency report for overall deficiency summary	0.4	525.00	210.00
02/17/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed new documents received from J. Bell regarding journal entry testing	0.6	280.00	168.00
02/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed journal entry selections with B. Krauseneck for the Delphi Steering division	0.3	270.00	81.00
02/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in the business process update meeting with J. Volek and A. Kulikowski	0.7	480.00	336.00
02/17/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared selections for consolidated inventory in transit inventory entries for consolidated and debtor entities	2.5	440.00	1,100.00
02/17/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Examined the adequacy of supporting documentation to journal vouchers	2.0	290.00	580.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/17/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Cleansed corporate audit tool deficiencies for European revenue cycle	2.0	525.00	1,050.00
02/17/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with G. Chopko, Manager of OSA regarding journal entries testing	0.3	280.00	84.00
02/17/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items listing for outstanding audit requests for Energy & Chassis, automotive holding group, and headquarter trial balances	0.5	440.00	220.00
02/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Treasury non-repetitive wire manual workpapers	0.9	480.00	432.00
02/17/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed interim and final marketable securities confirmations	0.4	270.00	108.00
02/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed with J. Green re: commodities walkthrough testing	0.8	480.00	384.00
02/17/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting R. Nedadur re: XM subsidy detail	0.3	240.00	72.00
02/17/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed policies and notes with W.Kwok re: fourth quarter Analytic Review and other journal entry testing	1.5	240.00	360.00
02/17/06	GROZDANOVSKI, NATALI	ASSOCIATE	GOVERNMENTAL REPORTS	Prepared BE-577 government report for fourth quarter	3.6	75.00	270.00
02/17/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated special tools amortization schedules	2.5	200.00	500.00
02/17/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Evaluated the adequacy of supporting documentation to journal vouchers	3.9	290.00	1,131.00
02/17/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared analysis of accounts payable fluctuations for Steering division	1.1	240.00	264.00
02/17/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in meeting with S. Szalony and N. Bahan re: international reports.	0.9	650.00	585.00
02/17/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed confirmation control log summary for interim and final	0.4	270.00	108.00
02/17/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed the supporting documentation for the NAFTA tax receivable claim selection with J. Klotz, J. Kratz, and J. Hopkins.	1.8	200.00	360.00
02/17/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented Other Special Adjustments account support for Energy and Chassis	1.3	240.00	312.00
02/17/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed open issues with B. Plumb and J. Aughton in preparation for audit status update	0.6	650.00	390.00
02/17/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created roll-forward deficiency tracker to compile all Delphi identified deficiencies	1.2	280.00	336.00
02/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support provided for accrued expenses for Energy & Chassis	3.1	270.00	837.00
02/17/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in a call with Region 10 re: Delphi control audit tool templates	1.0	525.00	525.00
02/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented sales and cost of sales fluctuation based on review of client prepared analysis	2.7	270.00	729.00
02/17/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with L. Nuzzi to discuss and test the reconciliation process performed for special factory cost adjustment selection as part of the income statement testing	3.5	240.00	840.00
02/17/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Prepared the statistical analysis system programs to read in the journal entry files, performed the reconciliation of journal entry data to the trial balance for fourth quarter, reviewed and double-checked all the differences for plant 2800 and 2100	1.2	280.00	336.00
02/17/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed special tooling with fixed assets manager and C. Alsager for Energy & Chassis	0.3	200.00	60.00
02/17/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Followed up with C. Chiu from MetLife regarding the pay period used in the valuation calculation.	0.9	200.00	180.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for and met with assistant finance director and general accounting manager for Automotive Holdings Group re: status of open items.	1.3	270.00	351.00
02/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with H. Frank re: Intercompany loan walkthrough testing	1.1	480.00	528.00
02/17/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: business process testing at Delphi	2.0	480.00	960.00
02/17/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Evaluated evidence provided by Delphi Thermal and Interior for sales and cost of sales accounts	2.9	270.00	783.00
02/17/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Obtained documentation from client for financial reporting controls testing	0.7	360.00	252.00
02/17/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Finalized Inventory testing for first five control objectives	3.7	280.00	1,036.00
02/17/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with D. Moyer re: Headquarters status update on open items	0.9	270.00	243.00
02/17/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed general computer controls workpapers for Toronto data center - system software change management section	2.0	525.00	1,050.00
02/17/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed with C. Snyder re: commodities walkthrough testing	0.8	280.00	224.00
02/17/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Began review of derivatives interim leadsheet	2.7	270.00	729.00
02/17/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Continued updating the testing procedures and walkthroughs for Headquarters' first group of expenditures cycle control activities	1.7	280.00	476.00
02/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated open items list for Delphi Steering and the benefit liability section of headquarters	0.5	270.00	135.00
02/17/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed income tax adjustments at various Mexico and Singapore units and sent emails to J. Erickson regarding noted issues	1.9	390.00	741.00
02/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and discussed demographic selections with D. Hammons	0.1	270.00	27.00
02/17/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared cost of sales workpapers based on discussions with Steering division staff	1.2	240.00	288.00
02/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed open questions related to inventory section for Delphi Steering division	0.1	270.00	27.00
02/17/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Generated the reconciliation of journal entry data to the trial balance for fourth quarter, reviewed and double-checked all the differences for plant 1030, 1440, 1220, 1230, 2810 and 2860	3.8	280.00	1,064.00
02/17/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with client to select additional detailed sales selections at Delphi Product and Service Solutions	1.3	270.00	351.00
02/17/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed prior year stock compensation workpapers to see prior testing procedures.	3.1	200.00	620.00
02/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Researched account for lease transactions capital versus operating leases	0.8	270.00	216.00
02/17/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with J. Lowry regarding amortization of special tools, also present K. Ferrer, Manager	1.0	200.00	200.00
02/17/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed with M. Starr, Inventory/Cost Supervisor re: reasonableness of absorption variance	2.3	390.00	897.00
02/17/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with K. Ferrer, Audit Manager regarding DACOR/Exemplar testing	0.5	280.00	140.00
02/17/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested additional supports from D. Vogel, Accounts Receivable Analyst for journal entry testing	0.2	280.00	56.00
02/17/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated with B. Plumb, J. Aughton, M. Crowley, S. Szalony and K. Fleming re: audit status	1.8	490.00	882.00
02/17/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed accounts payable testing for Thermal and Interior	1.1	390.00	429.00
02/17/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tested sub-account detail for cash accounts as of 12/31/05	2.7	200.00	540.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/17/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed, analyzed and documented supporting documentation as well as the process walkthrough performed with L.Nuzzi in association with the income testing	2.2	240.00	528.00
02/17/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Created third quarter journal entry testing workpaper for Delphi Products and Service Solutions	1.4	240.00	336.00
02/17/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with partners and managers to discuss audit planning and priorities for the week	1.5	650.00	975.00
02/17/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed Sarbanes-Oxley progress and ERS status with J. Aughton	0.5	650.00	325.00
02/17/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and submitted a detailed listing of additional request related to the audit of Delphi Product and Service Solutions	0.9	270.00	243.00
02/17/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with G. Naylor, Supervisor of Accounts Receivable regarding Nummi journal entry calculation	0.4	280.00	112.00
02/17/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented inventory in transit selections for 90 days or less at Energy and Chassis	1.2	240.00	288.00
02/17/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed accounts receivable aging detail received from Electronics and Safety	0.2	390.00	78.00
02/17/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with G. Naylor, Supervisor of Accounts Receivable regarding Nummi manifest and monthly template	0.3	280.00	84.00
02/17/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed analysis of Tax Rates by Country schedule with J. Urbanik	0.9	390.00	351.00
02/17/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed journal entry testing under the Delphi General Ledger system for the first and second quarter 2005	1.4	390.00	546.00
02/17/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed documentation for final inventory workpapers for Steering division	1.1	240.00	264.00
02/17/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed documentation of ineffective controls re: Saginaw division	2.4	480.00	1,152.00
02/17/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed staffing levels and requests from each manager.	0.8	650.00	520.00
02/17/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items list for 2/17/06	1.1	270.00	297.00
02/17/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented employee cost business cycle testing results	2.5	280.00	700.00
02/17/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed construction work in progress selections made and updated documents for 2005 audit of Energy & Chassis	1.1	200.00	220.00
02/17/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested copies of manifest and additional support from W. Flynn, Sales Manager to support Journal Entry testing	0.3	280.00	84.00
02/17/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Met with H. Frank, Financial Analyst to conduct non repetitive wires testing	3.1	280.00	868.00
02/17/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Closed review notes re: Delphi Products and Service Solutions inventory	0.5	240.00	120.00
02/17/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Cross-referenced the reconciliation of the journal entry data to the trial balance for third quarter and fourth quarter for plant 1290 and 1320	2.0	280.00	560.00
02/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with R. Graham re: bank account opening and closing process walkthrough testing	2.9	480.00	1,392.00
02/17/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and discussed with client financial reporting testing documentation for journal vouchers	0.8	360.00	288.00
02/17/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared and discussed analysis of tax rates by country with A. Miller	0.9	525.00	472.50
02/17/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Revised all deficiency trackers for Deloitte identified deficiencies	3.8	280.00	1,064.00
02/17/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed work paper write up for SAP first quarter journal entry testing	0.7	280.00	196.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/17/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and met with M. Madak to discuss Delphi Thermal and Interior administrative expenses	1.3	270.00	351.00
02/17/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed open items with C. Alsager for Energy & Chassis	0.2	200.00	40.00
02/17/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Follow up with S. Bratberg, Supervisor of Sales Administration regarding supports needed for Contract Management testing	0.2	280.00	56.00
02/17/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with C. High, Finance Manager regarding SAP journal entry testing, requesting back up support	1.0	280.00	280.00
02/17/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Prepared the statistical analysis system programs to read in the journal entry files, performed the reconciliation of journal entry data to the trial balance for fourth quarter, reviewed and double-checked all the differences for plant 181	2.1	280.00	588.00
02/17/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed fixed asset testing for Thermal and Interior	3.5	390.00	1,365.00
02/17/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented auditing procedures applied to other income and expense adjustment related to lower cost or market adjustments at Delphi Product and Service Solutions	1.8	270.00	486.00
02/17/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated the status of the accounts receivable aging and impact of set-offs	3.1	390.00	1,209.00
02/17/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Emailed J. Anbumani about the status for fourth quarter journal entry files	0.2	280.00	56.00
02/17/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in a weekly update meeting with B. Plumb, J. Aughton, S. Szalony, D. Moyer and K. Fleming	1.5	650.00	975.00
02/17/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed new shipping documents from D. Vogel, Accounts Receivable analyst	0.4	280.00	112.00
02/17/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Organized documentation received from financial analyst for commodities and prepared workpapers for settlement selections made	3.1	200.00	620.00
02/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Cleared closed review notes for fixed assets and added documentation to workpapers for the Steering division	2.9	270.00	783.00
02/17/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Researched Mexican tax law for adjustments noted in analysis of Tax Rates by Country schedule	1.4	390.00	546.00
02/17/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed open items status for Delphi Product & Systems Solutions, Steering and Headquarters	1.2	490.00	588.00
02/17/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed Sarbanes-Oxley testing to be completed in France with J. Aughton	0.3	650.00	195.00
02/17/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Closed review notes for final accounts receivable workpaper for Thermal and Interior.	2.1	200.00	420.00
02/17/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated tickmark information for the cash accounts to prepare for review	1.4	200.00	280.00
02/17/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed with client re: follow up questions relating to inventory price testing selections for Steering division	0.5	240.00	120.00
02/17/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed documentation of deficiency re: Saginaw division	3.8	480.00	1,824.00
02/17/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed open items list for Aftermarket and Saginaw.	1.6	650.00	1,040.00
02/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed accrued state tax liability account with tax director for Energy & Chassis	0.4	270.00	108.00
02/17/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed money market fund information from client	2.3	200.00	460.00
02/17/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed and received supporting documents for commodities selections with financial analyst for 2005 audit of Headquarters	1.2	200.00	240.00
02/17/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed journal voucher listing for financial reporting testing selections	0.8	360.00	288.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/17/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed policies and notes with M. Brenman, Audit Senior regarding fourth quarter Analytic Review and other journal entry testing	1.5	280.00	420.00
02/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed and documented the meeting with R. Graham re: commodity bank account opening and closing process walkthrough testing	1.4	480.00	672.00
02/17/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with A. Bacarella re: Headquarters status update on open items	1.0	490.00	490.00
02/17/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed support received for cost of sales selections for Steering division	1.1	240.00	264.00
02/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Treasury commodities exposure collection walkthrough testing	1.0	480.00	480.00
02/17/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: inventory income statement charges	1.2	490.00	588.00
02/17/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting R. Nedadur re: open items for Delphi Products and Service Solutions	0.6	240.00	144.00
02/17/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed selections of allied imbalance with S. Kihn (client) and R. Reimink (client)	0.5	440.00	220.00
02/17/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared notes on property and special tooling work papers	3.0	200.00	600.00
02/17/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with D. Moyer and client re: open items on professional fees selections	0.7	270.00	189.00
02/17/06	RIEGLING, RYAN J	ASSOCIATE	INTERNAL CONTROL TESTING	Created an internal audit process flow diagram	3.0	290.00	870.00
02/17/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and selected journal vouchers for financial reporting control testing	2.0	360.00	720.00
02/17/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed and updated audit workpapers related to accounting memos and issues	3.9	650.00	2,535.00
02/17/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Continued creating manual work papers for Treasury Foreign Exchange process	2.7	280.00	756.00
02/17/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Evaluated files provided by Deloitte Data Quality and Integrity group for Delphi accounts payable understatement testing	1.3	270.00	351.00
02/17/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with W. Flynn, Sales Manager to clarification the Manifest and the debit received from Nummi.	0.3	280.00	84.00
02/17/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with audit team re: SFAS 142/144 status	1.0	750.00	750.00
02/17/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting R. Nedadur re: operation selections	0.9	240.00	216.00
02/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed detail for special tools additions and credits in construction work in progress accounts with fixed asset manager for Energy & Chassis with K. McCoy	0.3	270.00	81.00
02/17/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed and documented the meeting with R. Graham re: commodity walkthrough testing	1.4	280.00	392.00
02/17/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended discussion re: populating control audit tool	0.5	480.00	240.00
02/17/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Emailed S. Bratberg, Supervisor Sales Administration regarding a potential miscalculation	0.1	280.00	28.00
02/17/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with W. Flynn, Sales Manager regarding September 05 Manifest request	0.3	280.00	84.00
02/17/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented SAS 99 Year end Revenue cutoff work paper	0.6	280.00	168.00
02/17/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed status of control audit procedures and current findings.	1.1	650.00	715.00
02/17/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented treasury business cycle control testing results	2.7	280.00	756.00
02/17/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the detailed items listing for completeness evaluation at Delphi Product and Service Solutions	0.7	270.00	189.00
02/17/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Continued updating the testing procedures and walkthroughs for Headquarters' second group of expenditures cycle control activities	3.5	280.00	980.00
02/17/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed payment receipts from N. Leach, Accounts Payable analyst regarding testing	0.4	280.00	112.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/17/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Transferred the journal entry testing files for Mexico plants to another server, revised the statistical analysis program for the batch 1b, ran the program and generated the reconciliation and data validation report	1.0	280.00	280.00
02/17/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Created workpapers for credits to accounts receivable selections	1.2	240.00	288.00
02/17/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed status of audit of non-US income tax issues	0.9	390.00	351.00
02/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a meeting with A. Bacarella re: cash testing status availability for review	1.1	200.00	220.00
02/18/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Downloaded data relating to Delphi bankrupt entities in order to test consolidation for financial statements	0.5	270.00	135.00
02/18/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared documentation of derivative leadsheet fluctuations	2.1	240.00	504.00
02/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Referenced bank confirmations with client prepared reconciliation of the bank accounts	1.7	200.00	340.00
02/18/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed and documented annual physical inventory control activity	2.7	280.00	756.00
02/18/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created manual work papers for the treasury process controls pertaining to commodities	2.4	280.00	672.00
02/18/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated property impairments rollforward for 2005 audit of Energy & Chassis	3.2	200.00	640.00
02/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Organized workpaper documents and supporting documents	1.3	200.00	260.00
02/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with engagement seniors and managers re: engagement status update	0.8	270.00	216.00
02/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Treasury foreign exchange forward rates walkthrough testing	1.0	480.00	480.00
02/18/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed process for documenting field work into the control audit tool	2.0	480.00	960.00
02/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented sales detail testing procedures and results for the Steering division	3.4	270.00	918.00
02/18/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with J. Tomas re: review of derivatives for interim.	0.4	270.00	108.00
02/18/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in a discussion with client re: steel management program and professional fees	0.4	270.00	108.00
02/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed support provided for default accounts for construction work in progress	0.7	270.00	189.00
02/18/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed year end leadsheets for Steering	0.8	490.00	392.00
02/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis for 2/18/06	0.9	270.00	243.00
02/18/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Requested testing documentation from client for headquarters financial reporting controls testing	0.3	360.00	108.00
02/18/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed documentation of deficiency re: Saginaw division	1.0	480.00	480.00
02/18/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed the Delphi headquarters pension and other postretirement benefits summary sheets and created an open items list.	2.8	200.00	560.00
02/18/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in audit status meeting with Managers and Seniors	0.9	490.00	441.00
02/18/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed headquarters financial reporting controls process and updated testing procedures	0.7	360.00	252.00
02/18/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated documentation for expenditure business cycle	2.8	280.00	784.00
02/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Treasury commodity hedge walkthrough testing	0.8	480.00	384.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/18/06	SHAPIRO, ALAN M	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed matrix on intercompany transaction, discussed matrix with R. Favor, discussed staffing with P. Pennelle, and sent e-mail to R. Favor on review approach	1.4	730.00	1,022.00
02/18/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Updated ineffective control tracker with Saginaw Steering control activity findings	1.7	280.00	476.00
02/18/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed support received for headquarters accounts receivable balances at year end	1.1	240.00	264.00
02/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in a weekly manager and senior update meeting	0.8	270.00	216.00
02/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed claims report for the incurred but not reported liability for Delphi Steering	0.2	270.00	54.00
02/18/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Set up testing documentation for Safeguarding of Assets	1.5	290.00	435.00
02/18/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Tied property impairments from leadsheet to rollforward for 2005 audit of Energy & Chassis	1.5	200.00	300.00
02/18/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes for manual work papers created to date.	2.5	280.00	700.00
02/18/06	PLUMB, BROCK E	PARTNER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed fee application and considered impact on engagement	2.2	650.00	1,430.00
02/18/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented manual workpapers for FARS External Reporting.	0.7	360.00	252.00
02/18/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed re-performance testing results and updated audit program for fixed assets for Thermal and Interior.	2.8	390.00	1,092.00
02/18/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented final headquarters accounts receivable workpapers based on results of testing	1.3	240.00	312.00
02/18/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Participated in telephone conversation with A. Shapiro re: transfer pricing audit procedures	0.5	525.00	262.50
02/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed accumulated depreciation differences for beginning balance selections with fixed assets supervisor for Energy & Chassis	0.6	270.00	162.00
02/18/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented non-productive excess and obsolete inventory reserve related to Setech	0.2	240.00	48.00
02/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support provided for accounts for short and long term upfront receipts.	1.8	270.00	486.00
02/18/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Cleansed corporate audit tool deficiencies for European expenditure cycle	1.6	525.00	840.00
02/18/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed open items status for Headquarters ledger	0.4	490.00	196.00
02/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and documented support provided for selections for accrued sundry liabilities	2.1	270.00	567.00
02/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Recalculated offsetting sub-accounts for cash testing	0.5	200.00	100.00
02/18/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed status of audit areas and outstanding issues in preparation for status update meeting for entire audit.	0.7	270.00	189.00
02/18/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Attended meeting with D. Moyer, S. Szalony, K. Fleming, D. Ralbusky, K. Urek, and A. Bacarella regarding audit status update for the entire Delphi audit	0.8	270.00	216.00
02/18/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated status with C. Alsager for 2005 audit of Energy & Chassis	0.4	200.00	80.00
02/18/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented Automotive Holdings Group excess and obsolete inventory reserve support related to the Athens plant as provided by G. Anderson	2.9	240.00	696.00
02/18/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Resolved the errors in the journal entry testing deliverable and removed the special characters from the journal entry descriptions	3.4	280.00	952.00
02/18/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items list for derivatives	0.4	240.00	96.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the meeting with R. Graham re: commodities reconciliation walkthrough testing	1.1	480.00	528.00
02/18/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Continued reviewing US hourly and salaried plans	2.0	490.00	980.00
02/18/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reconciled all design and control deficiencies to the Delphi deficiency tracker for the employee cost cycle	1.7	280.00	476.00
02/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group for 2/18/06	0.4	270.00	108.00
02/18/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed Steering warranty liability workpapers	0.5	490.00	245.00
02/18/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented FARS External Reporting walkthrough.	1.3	360.00	468.00
02/18/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared subsequent disbursements analysis for headquarters division	1.6	240.00	384.00
02/18/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Cleansed corporate audit tool deficiencies for European financial reporting cycle	2.7	525.00	1,417.50
02/18/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with E. Ludtke re: status of cash testing	1.1	270.00	297.00
02/18/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared final workpapers for allowance for doubtful accounts for Delphi consolidated entity	1.7	240.00	408.00
02/18/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated control deficiency document for headquarters financial reporting testing design deficiencies	0.3	360.00	108.00
02/18/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed manual confirmation workpapers for derivatives.	0.7	240.00	168.00
02/18/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Downloaded detailed list from SAP system for repair and maintenance testing of Energy & Chassis	2.4	200.00	480.00
02/18/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented Automotive Holdings Group inventory reserve support as provided by G. Anderson	3.5	240.00	840.00
02/18/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reviewed and double-checked all the reconciliation differences for fourth quarter for plant 2100 and 2800 and sent out the reconciliation reports for nine plants to the audit team	1.6	280.00	448.00
02/18/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and participated in a meeting with A. Bacarella re: Derivatives leadsheet notes	0.4	240.00	96.00
02/18/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Closed manager review notes for the Thermal and Interior model audit program.	2.6	200.00	520.00
02/18/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Initiated reliance testing of Safeguarding of Assets Controls	2.5	290.00	725.00
02/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Drafted and sent additional pension and other post employment benefit questions to client for Delphi corporation	0.3	270.00	81.00
02/18/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reconciled all design and control deficiencies to the Delphi deficiency tracker for the treasury cycle	1.3	280.00	364.00
02/18/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented inventory in transit selections for 90 days or greater at Energy and Chassis	0.9	240.00	216.00
02/18/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared final workpapers for accrued payroll liabilities based on support received from Delphi staff	1.2	240.00	288.00
02/18/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Cleansed corporate audit tool deficiencies for European Tax cycle	0.6	525.00	315.00
02/18/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented corporate treasury process controls pertaining to commodities	2.8	280.00	784.00
02/18/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared documentation of consolidated journal voucher 202	1.3	240.00	312.00
02/18/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Revised the statistical analysis programs for the journal entry testing and data analysis for Mexico plants for fourth quarter	1.2	280.00	336.00
02/18/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented Thermal and Interior NAFTA tax receivable supporting information received from the client.	2.2	200.00	440.00
02/18/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed documentation of ineffective controls re: Saginaw division	2.9	480.00	1,392.00
02/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated corporate and headquarter walkthrough and testing status document	0.9	480.00	432.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/18/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and discussed Sarbanes update with V. Ziemke and updated sites status	1.1	390.00	429.00
02/18/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing audit	1.1	480.00	528.00
02/18/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Cleansed corporate audit tool deficiencies for European Inventory cycle	2.1	525.00	1,102.50
02/18/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented FARS Technical Accounting walkthrough.	2.2	360.00	792.00
02/18/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented FARS External Reporting testing results.	1.5	360.00	540.00
02/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Treasury commodity regression walkthrough testing	0.5	480.00	240.00
02/18/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in the Seniors and managers update meeting re: status of audit and any issues.	0.8	270.00	216.00
02/18/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Thermal and Interior audit workpapers for accrual and special tools	3.0	390.00	1,170.00
02/18/06	RIEGLING, RYAN J	ASSOCIATE	INTERNAL CONTROL TESTING	Read through testing performed in other cycles to understand process more clearly	2.0	290.00	580.00
02/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Selected a sample check for outstanding check testing	0.9	200.00	180.00
02/18/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items list for 2/18/06	0.4	270.00	108.00
02/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Treasury intercompany loan trade confirm walkthrough testing	1.5	480.00	720.00
02/18/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Closed review notes on Delphi Thermal and Interior special tools	2.7	270.00	729.00
02/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented understanding of two sales contracts re: Tier one and metal escalation charges	2.2	270.00	594.00
02/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the meeting with R. Graham re: commodities forward rates reconciliation walkthrough testing	1.4	480.00	672.00
02/18/06	PLUMB, BROCK E	PARTNER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed accounting memos	1.9	650.00	1,235.00
02/18/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented cycle counts control activity and updated deficiency tracker for Inventory cycle	2.6	280.00	728.00
02/18/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended Delphi audit status meeting with seniors and managers	0.8	270.00	216.00
02/18/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed data provided and prepared follow up questions for manufacturing variance cost accounts for the Delphi Thermal and Interior division	3.5	270.00	945.00
02/18/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated headquarters status document for financial report and fixed assets controls testing	1.0	360.00	360.00
02/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support provided for customer deposits.	0.5	270.00	135.00
02/18/06	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Read in the Company Journal Vouchers journal entry files and trial balances for H level, generated the consolidation reports and sent to the audit team for review	1.7	280.00	476.00
02/18/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed detailed support and made specific selections regarding pre-petition liability accounts	2.8	270.00	756.00
02/18/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Began completion of the accrued liabilities model audit program.	1.4	270.00	378.00
02/18/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed re-performance testing results and updated audit program for revenue for Thermal and Interior.	2.5	390.00	975.00
02/18/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented inventory capitalization analysis as performed by client at Energy and Chassis	2.3	240.00	552.00
02/18/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reran the statistical analysis system programs for Mexico plants to generate the deliverable of the journal entry testing for quarter four	0.8	280.00	224.00
02/18/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Began testing and documentation for the foreign exchange other comprehensive income release to income	3.0	270.00	810.00
02/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Treasury commodity exposure collection walkthrough testing	0.9	480.00	432.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/18/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented and tied trial balance 246 to derivatives workpapers	2.4	240.00	576.00
02/18/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed prepaid expenses to vendors account balance	0.8	390.00	312.00
02/18/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated control deficiency document for headquarters financial reporting documentation design deficiencies	2.7	360.00	972.00
02/18/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Responded to emails pertaining to Delphi	0.6	280.00	168.00
02/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Status update with K. McCoy re: progress and setting of priorities	0.4	270.00	108.00
02/18/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in the senior/manager status up date meeting	0.8	390.00	312.00
02/18/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Referenced workpapers to the cash leadsheet and tied amounts in workpapers to the leadsheet	3.4	200.00	680.00
02/18/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and analyzed audit staffing requirement for Packard	0.5	240.00	120.00
02/18/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed review of global deficiencies and control effectiveness ratings	3.6	390.00	1,404.00
02/18/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed year end leadsheets for Delphi Product & Systems Solutions	1.2	490.00	588.00
02/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented returned material authorization testing selections for the Delphi Steering division	2.1	270.00	567.00
02/19/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items list as of 2/19/06	0.3	280.00	84.00
02/19/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Delphi General Ledger first quarter- fourth quarter testing	1.0	280.00	280.00
02/19/06	GILKES, JOHN G	PRINCIPAL	SAS 99 / JOURNAL ENTRY TESTING	Prepared questions for SAS 99 interviews	2.0	750.00	1,500.00
02/19/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared open notes on various work paper	0.7	280.00	196.00
02/20/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in call with K. Fleming and S. Laudermilch regarding Segwick workers compensation information	0.8	650.00	520.00
02/20/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Began review of Other Comprehensive Income to Income study memo and documented testing procedures	3.9	270.00	1,053.00
02/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed customer deposits, with finance engineering manager for Energy & Chassis	0.2	270.00	54.00
02/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented accrued liabilities support as provided by client for Energy & Chassis	3.7	270.00	999.00
02/20/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and worked on amortization of special tooling testing.	2.9	200.00	580.00
02/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared corporate and headquarter internal control status update document	1.6	480.00	768.00
02/20/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Tested and prepared manual workpapers for headquarters financial reporting controls	2.5	360.00	900.00
02/20/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and identified testing selections for headquarters financial reporting controls	1.5	360.00	540.00
02/20/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Compared construction work in process reconciliation to ledger and discussed differences with client	0.6	270.00	162.00
02/20/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with J. Badie to discuss XM subsidy testing	0.4	240.00	96.00
02/20/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Contacted client re: outstanding check testing supporting documents	0.3	200.00	60.00
02/20/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed draft 10-K and related footnotes	3.4	650.00	2,210.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/20/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared wire prepayment confirmations and provided to A. Bacarella for review	2.2	100.00	220.00
02/20/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Made selections for disposal account at Energy and Chassis	0.9	240.00	216.00
02/20/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed bills of lading for Thermal and Interior sales testing	2.5	200.00	500.00
02/20/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Organized audit system 2 work papers	2.7	280.00	756.00
02/20/06	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reconciled a few schedule lines from the Company Journal Vouchers files to the trial balance and validated the mapping of the GLSA to the schedule lines	1.2	280.00	336.00
02/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the senior managers documented expectations related to operations fluctuations testing at Delphi Product and Service Solutions	0.7	270.00	189.00
02/20/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed workers compensation information in preparation for conference call with Segwick, client's actuary	1.3	650.00	845.00
02/20/06	LUOTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Contacted client re: sub-account involving wire room transfers	0.3	200.00	60.00
02/20/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed controls marked "Not Applicable," by internal audit for the Headquarters' expenditure cycle	1.0	280.00	280.00
02/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed and set up meeting with senior tax analyst for accrued taxes testing	0.3	270.00	81.00
02/20/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and met with M.Fleming re: transition and current dataset, third monthly	0.4	500.00	200.00
02/20/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed and updated accounts receivable detail selections	2.8	390.00	1,092.00
02/20/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed supporting documents provided by J. Bell, Supervisor of Accounts Receivable, regarding journal entry testing	0.7	280.00	196.00
02/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented response to incurred but not reported liability follow up questions with the client	0.2	270.00	54.00
02/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared the senior managers review notes regarding prepaid assets at Delphi Product and Service Solutions	0.5	270.00	135.00
02/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed interim accounts receivable for Energy & Chassis	0.8	270.00	216.00
02/20/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Examined the adequacy of supporting documentation to journal vouchers selected for testing of headquarters journal entries as of 12/31/2005	3.4	290.00	986.00
02/20/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Assisted French D&T team in ensuring proper elimination of allied investments	3.2	270.00	864.00
02/20/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed open non-US income tax issues with R. Patel and J. Erickson	2.0	390.00	780.00
02/20/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and updated the open items list as of 2/20/06	0.8	390.00	312.00
02/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented and logged in returned confirmation for Delphi Corporation benefit liability as of year end	0.8	270.00	216.00
02/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed credit memo follow up questions with D. Gustin	0.1	270.00	27.00
02/20/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided standard tickmarks for accounts payable and rollforward thresholds to seniors	0.6	270.00	162.00
02/20/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Continued documentation of Financial Reporting cycle for new items received	3.2	280.00	896.00
02/20/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Revised property, plant and equipment workpapers for 2005 audit of Automotive Holdings Group	0.8	200.00	160.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/20/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented tickmarks for fixed asset additions testing for Energy & Chassis	1.7	200.00	340.00
02/20/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Saginaw Inventory flowchart workpaper	0.5	450.00	225.00
02/20/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented FARS External Reporting testing results.	1.0	360.00	360.00
02/20/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed with client re: cash sub-account distribution.	0.7	200.00	140.00
02/20/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received 2/20/06 for the Delphi Sarbanes-Oxley procedures	1.3	525.00	682.50
02/20/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated audit open items listing based on weekly status update meeting	1.1	440.00	484.00
02/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed warranty follow-up questions with quality control engineer for Energy & Chassis	0.5	270.00	135.00
02/20/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Healthcare Accounting testing results.	1.0	360.00	360.00
02/20/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared draft of management representation letter	3.6	390.00	1,404.00
02/20/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing procedures on Delphi Thermal and Interior manufacturing variance accounts	3.4	270.00	918.00
02/20/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed process memos for Fringe Benefit Accounting and Accounting/Disclosure for Restructuring.	0.5	360.00	180.00
02/20/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented tickmarks for fixed asset disposal testing for Energy & Chassis	1.5	200.00	300.00
02/20/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented bad debt expense support for Energy and Chassis	1.2	240.00	288.00
02/20/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for 2/20/2006	3.9	290.00	1,131.00
02/20/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Prepared for and discussed with J. Anbumani re: the journal entry data problem for the fourth quarter for plant 2800	0.4	280.00	112.00
02/20/06	LEHNER, JOANNA C	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed testing and analysis of prepaid tooling schedule	1.5	390.00	585.00
02/20/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Received and reviewed additional shipping documents for Accounts Receivable testing received from D. Vogel	0.2	280.00	56.00
02/20/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared and participated in call on workers' compensation with C. Beaty, M. Crowley and D. Ralbusky	1.1	390.00	429.00
02/20/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: income statement selections and support provided for Energy and Chassis	1.5	240.00	360.00
02/20/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Luxembourg structure and drafted memo regarding income tax implications of structure	1.1	390.00	429.00
02/20/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Contacted client re: zero balance bank accounts	0.5	200.00	100.00
02/20/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed fixed assets business process testing re: Saginaw division	2.1	480.00	1,008.00
02/20/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed the other income expense testing in 8111	0.5	250.00	125.00
02/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared a detailed open items list for audit of Delphi Product and Service Solutions	1.7	270.00	459.00
02/20/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed accounting memos on Caretools, and others	2.1	650.00	1,365.00
02/20/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed testing documentation for headquarters financial reporting controls	0.7	360.00	252.00
02/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed difference in accumulated depreciation with fixed assets supervisor	0.4	270.00	108.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/20/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed journal entries to ensure users have been following Delphi Packard's 2005 Approval Limit Authorization policies.	0.5	280.00	140.00
02/20/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Drafted email to J. Erickson regarding our next steps in auditing non-US income tax expense	0.5	390.00	195.00
02/20/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared final accrued payroll liabilities workpapers based on support received from Delphi staff	1.7	240.00	408.00
02/20/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed analysis to rollforward interim procedures for accounts receivable	3.4	390.00	1,326.00
02/20/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended conference call with Belgium tax partner and B. Plumb re: 2005 tax services provided and audit committee pre-approval	0.5	440.00	220.00
02/20/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Initiated documentation of Open items for the Saginaw steering internal controls audit	1.0	525.00	525.00
02/20/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Performed walkthrough of the Headquarters' Purchasing process with S. Thomas	3.0	280.00	840.00
02/20/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed FAS 88 detailed information for Mexico entities for first quarter to third quarter of 2005	2.4	200.00	480.00
02/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated spreadsheet of warranty comparison of finance vs. engineering for Energy & Chassis	0.7	270.00	189.00
02/20/06	GILKES, JOHN G	PRINCIPAL	SAS 99 / JOURNAL ENTRY TESTING	Prepared questions for SAS 99 interviews	1.5	750.00	1,125.00
02/20/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed prior year Delphi headquarters stock incentive workpaper	2.8	200.00	560.00
02/20/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Documented Open items for the headquarters treasury internal controls audit	2.3	525.00	1,207.50
02/20/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Delphi General Ledger first quarter and second quarter testing workpapers prior to manager review to ensure all tickmarks were used properly and all open notes are cleared.	0.8	280.00	224.00
02/20/06	FLEMING, L MICHAEL	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and participated on conference call with T. Miffleton and J. Peterson re: status, and next steps	0.4	375.00	150.00
02/20/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed 5 non US pension plans	3.0	490.00	1,470.00
02/20/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed testing of Delphi Product and Service Solutions Treasury Cycle	3.4	290.00	986.00
02/20/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Researched relationships between accounts payable system in Hyperion, and Delphi general ledger	1.5	280.00	420.00
02/20/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed new documents/journal entries for Ford price changes	0.5	280.00	140.00
02/20/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Contacted S. Reinhart regarding the other special adjustments	0.5	250.00	125.00
02/20/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented first round of information received from J. Dokho for pension and other postretirement benefits disclosure	3.8	200.00	760.00
02/20/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Participated in a conference call with L. Richardson, Accounts Receivable Analyst re: journal entry testing	0.3	280.00	84.00
02/20/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Read and drafted responses to the participating offices re: 2005 audit procedures	1.0	440.00	440.00
02/20/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items listing	2.1	270.00	567.00
02/20/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented FARS Technical Accounting testing results.	0.5	360.00	180.00
02/20/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated open items request list for expenditure cycle	0.5	280.00	140.00
02/20/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Attended meeting with client to walkthrough process for headquarters financial reporting controls	3.5	360.00	1,260.00
02/20/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and attended meeting with C. Alsager and E. Hoch re: remaining Energy & Chassis and Automotive Holdings Group open items	0.9	440.00	396.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/20/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Revenue Cut Off testing based on additional shipping documents provided	0.4	280.00	112.00
02/20/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created work papers based on documentation received from R Graham	0.9	280.00	252.00
02/20/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed income tax adjustments at selected Germany units	0.3	390.00	117.00
02/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and discussed additional request for the pension and other post employment benefit disclosure schedule with J. Doko	0.2	270.00	54.00
02/20/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed supporting documents received from C. High, Finance Manager and J. Lowey, Supervisor Fixed Asset re: SAP journal entry testing	0.5	280.00	140.00
02/20/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Evaluated evidence provided for payment of sales selection with no purchase order	0.5	270.00	135.00
02/20/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Restored 2005 audit files in AS2 from back-ups	1.1	100.00	110.00
02/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented final leadsheet for benefit liabilities and related accounts	0.5	270.00	135.00
02/20/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Made selections for special tools amortization account at Energy and Chassis	0.8	240.00	192.00
02/20/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed income tax adjustments at selected China units	0.5	390.00	195.00
02/20/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed and reviewed procedures to perform on benefit liabilities	1.0	390.00	390.00
02/20/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and met with B. Thelen, D. Kolano and J. Gilkes to discuss fraud risks within Delphi	1.3	390.00	507.00
02/20/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated documentation for testing of treasury business cycle	2.1	280.00	588.00
02/20/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed documentation received from client for insurance prepayments and made further requests of client	0.5	270.00	135.00
02/20/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Updated testing documentation for Headquarters' purchasing cycle	2.0	280.00	560.00
02/20/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product & Systems Solutions accrued liabilities workpapers	3.8	490.00	1,862.00
02/20/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Listed all remaining accounts with balances in order to provide to client	3.4	200.00	680.00
02/20/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items list requested by Headquarter team	0.3	280.00	84.00
02/20/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Documented Open items for the headquarters corporate accounting internal controls audit	2.7	525.00	1,417.50
02/20/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared final headquarters accounts payable workpapers based on support received from headquarters staff	1.8	240.00	432.00
02/20/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed testing performed re: journal entry for third quarter and fourth quarter Delphi General Ledger	0.8	390.00	312.00
02/20/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Created and updated deficiency tracker for the treasury cycle related to Delphi management design deficiency	2.7	280.00	756.00
02/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Sent pension and other post employment year end entries to our Deloitte foreign teams for inclusion in statutory procedures	0.5	270.00	135.00
02/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Drafted and sent detail of credit and debit memo detail selection questions to Delphi Steering	0.3	270.00	81.00
02/20/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented information received from R. Graham in relation to commodities	2.6	280.00	728.00
02/20/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared review notes related to receipt of dividends	1.6	250.00	400.00
02/20/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Saginaw Inventory walkthrough workpaper	1.0	450.00	450.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/20/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed purchase orders received for accounts receivable detail testing	1.3	240.00	312.00
02/20/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested additional information for repair and maintenance expense testing	0.9	200.00	180.00
02/20/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Revised accounts receivable workpapers for 2005 audit of Automotive Holdings Group	1.1	200.00	220.00
02/20/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 2005 transfer pricing audit information	1.0	525.00	525.00
02/20/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions re: internal control testing procedures at the Thermal and Interior division	3.4	480.00	1,632.00
02/20/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented adjustments to cash reconciliation provided by client	0.6	200.00	120.00
02/20/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Read and followed up on responses received from N. Lavigne related to non-US income tax issues	0.9	390.00	351.00
02/20/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed procedures to reconcile client prepared data on the chapter 11 debtor trial balances	1.7	270.00	459.00
02/20/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented manual workpapers for FARS Technical Accounting.	0.5	360.00	180.00
02/20/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Started retrieving documents sent by M. Brenmen	0.3	250.00	75.00
02/20/06	GILKES, JOHN G	PRINCIPAL	SAS 99 / JOURNAL ENTRY TESTING	Conducted SAS 99 interview with Bob Dellinger (EVP & CFO)	1.0	750.00	750.00
02/20/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented tickmarks for construction work in progress workpapers for Energy & Chassis	1.9	200.00	380.00
02/20/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on reconciling the audited financial statements of the minority joint ventures to the client prepared reconciliations	2.5	240.00	600.00
02/20/06	FLEMING, L MICHAEL	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and reviewed engagement status and materials re reconciliation	0.2	375.00	75.00
02/20/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Downloaded information for use in the allowance for doubtful accounts analysis	0.4	240.00	96.00
02/20/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and met with R. Dillenger and J. Gilkes to discuss fraud risks within Delphi	1.0	390.00	390.00
02/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J. Tomas regarding operations selections testing at Delphi Product and Service Solutions	0.5	270.00	135.00
02/20/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reviewed the deliverable for the journal entry testing and the data validation report for the Mexico plants for quarter four	3.4	280.00	952.00
02/20/06	GILKES, JOHN G	PRINCIPAL	SAS 99 / JOURNAL ENTRY TESTING	Conducted SAS 99 interview with John Sheehan (VP & Controller)	1.0	750.00	750.00
02/20/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing for divisions	1.7	480.00	816.00
02/20/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented walkthrough testing for FARS External Reporting.	1.0	360.00	360.00
02/20/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed independent test procedures for revenue for Thermal and Interior.	3.7	390.00	1,443.00
02/20/06	MIFFLETON, CATHERINE TAYLOR	ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and participated on conference call with J. Peterson and M. Fleming re: status and next steps	0.3	300.00	90.00
02/20/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for meeting with J. Connor regarding expenditures related to master file changes	1.2	280.00	336.00
02/20/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Delphi Packard's Approval Limit Authorization policies and procedures	0.4	280.00	112.00
02/20/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated walkthrough documentation workpapers for headquarters financial reporting controls	3.0	360.00	1,080.00
02/20/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing of Thermal and Interior Safeguarding of Assets	2.8	290.00	812.00
02/20/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed with M. Stamenkovic re: repairs and maintenance testing and follow ups	0.7	390.00	273.00
02/20/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed questions on accounts payable balances with headquarters staff	1.1	240.00	264.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/20/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared notes related to JOBS and TLO employees	3.6	250.00	900.00
02/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented pension investment testing procedures for Delphi Corporation	3.1	270.00	837.00
02/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with client regarding open items of the audit at Delphi Product and Service Solutions	0.5	270.00	135.00
02/20/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Closed notes re: Delphi Products and Service Solutions subsequent receipts testing	1.1	240.00	264.00
02/20/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated open item list with new items to be requested	1.2	280.00	336.00
02/20/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared Energy and Chassis model audit program for inventory	2.2	240.00	528.00
02/20/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated the open item list	0.6	200.00	120.00
02/20/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Attended meeting with client to obtain documentation for headquarters financial reporting controls	0.8	360.00	288.00
02/20/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Headquarters' sourcing documentation procedure prior to walkthrough interviews	1.0	280.00	280.00
02/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with R. Graham re: follow up on Treasury commodities settlement and reconciliation testing	0.9	480.00	432.00
02/20/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared review notes related to post retirement benefits	1.7	250.00	425.00
02/20/06	LAUDERMILCH, STEVEN WILLIAM	SENIOR MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Review of Sedgwick documentation; conf call with J. Beaty, M. Crowley, and K. Fleming	0.8	525.00	420.00
02/20/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with R. Nedadur re: journal entry testing for SAS 99	1.1	240.00	264.00
02/20/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Reviewed Saginaw Inventory benchmarking workpaper	3.5	450.00	1,575.00
02/20/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Performed walkthroug of the Headquarters' Purchasing process with D. Theys, buyer	1.5	280.00	420.00
02/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed open items with general accounting manager and provided additional subselections for Energy & Chassis	0.5	270.00	135.00
02/20/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Participated in discussion with Delphi Product & Systems Solutions client re: intercompany profit distribution	0.3	490.00	147.00
02/20/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated Energy and Chassis open item list	0.5	240.00	120.00
02/20/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Met with R. Graham re: follow up on Treasury commodities settlement and reconciliation testing	0.9	280.00	252.00
02/20/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with K. McCoy re: update open items for commodities	0.4	270.00	108.00
02/20/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support received for commodities selections for 2005 audit of Headquarters	2.3	200.00	460.00
02/20/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created notes on all cash workpaper documentation	3.2	200.00	640.00
02/20/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed questions on accrued payroll liabilities with headquarters staff	1.3	240.00	312.00
02/20/06	GILKES, JOHN G	PRINCIPAL	SAS 99 / JOURNAL ENTRY TESTING	Conducted SAS 99 interview with Derek Kolano (Director, CAS) / Brian Thelen (VP, CAS)	1.5	750.00	1,125.00
02/20/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and met with M. Beckett and C. Hewlett to discuss Treasury Cash Management - Commercial Papers and Money Market Investments.	1.5	360.00	540.00
02/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Set up Steering workpapers for on-site divisional visit	0.2	270.00	54.00
02/20/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented manual workpapers for FARS External Reporting.	0.5	360.00	180.00
02/20/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented Energy and Chassis income statement support as provided on 2/20/2006	3.5	240.00	840.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/20/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Revised special tools workpapers for 2005 audit of Automotive Holdings Group	0.7	200.00	140.00
02/20/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed with client addresses needed for prepayment confirmations	0.2	270.00	54.00
02/20/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Debriefed with C. Snyder re: Treasury commodities settlement and reconciliation testing	1.5	280.00	420.00
02/20/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product & Systems Solutions accounts payable workpapers	0.5	490.00	245.00
02/20/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product & Systems Solutions other assets workpapers	0.4	490.00	196.00
02/20/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with K. McCoy re: commodities testing procedures questions	0.5	270.00	135.00
02/20/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with C. Alsager and S. Szalony to discuss audit status for divisions	0.9	240.00	216.00
02/20/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Closed notes re: Delphi Products and Service Solutions for fixed assets testing	1.2	240.00	288.00
02/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with the client in regards to the in service dates of special tools at Delphi Product and Service Solutions	0.7	270.00	189.00
02/20/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed and documented controls over annual physical inventory	3.1	280.00	868.00
02/20/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Energy & Chassis warranty obligation as of December 31, 2005 and drafted follow-up questions for client	1.4	440.00	616.00
02/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client re: profit sharing entries at Delphi Product and Services Solutions	0.6	270.00	162.00
02/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed allied imbalance report for Energy & Chassis and made selections to give to client.	0.5	270.00	135.00
02/20/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Responded to emails pertaining to Delphi	0.5	280.00	140.00
02/20/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed commodities with A. Bacarella for Headquarters	0.5	200.00	100.00
02/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated open items list for Delphi Steering and benefit liabilities	0.6	270.00	162.00
02/20/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with R. Nedadur re: account 1880 XM subsidy reconciliation	1.3	240.00	312.00
02/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed open items for fixed assets with the fixed assets supervisor and manager for Energy & Chassis	0.6	270.00	162.00
02/20/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and met with J. Sheehan and J. Gilkes to discuss fraud risks within Delphi	1.0	390.00	390.00
02/20/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Participated in discussion with Delphi Product & Systems Solutions client re: wire room payment for customer	0.4	490.00	196.00
02/20/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Researched and compared the journal entry files for fourth quarter and third quarter and sent an email to request the missing journal entry files for plant 2800	2.4	280.00	672.00
02/20/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Consolidated open items list for 2/20/2006	3.7	290.00	1,073.00
02/20/06	FLEMING, L MICHAEL	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and met with J. Peterson re: transition and current dataset, third monthly	0.4	375.00	150.00
02/20/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Cleansed corporate audit tool deficiencies for European Safeguarding of assets cycle	0.9	525.00	472.50
02/20/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed independent test procedures for fixed assets for Thermal and Interior.	3.6	390.00	1,404.00
02/20/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed and documented roll-forward template for any further changes that could be made	2.1	280.00	588.00
02/20/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared review notes on property testing.	2.5	200.00	500.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/20/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Delphi audit open items tracker for 2/20/06	3.1	270.00	837.00
02/20/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed with client re: remaining bank account balances and discussed what ledgers they belong to.	0.3	200.00	60.00
02/20/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with J. Badie to discuss operations selection testing	0.5	240.00	120.00
02/20/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated documentation for Cash Management - Commercial Paper and Money Market Investments per meeting.	1.0	360.00	360.00
02/20/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Composed email to be sent to K. Urek about areas that might have been tested in the Detroit's office, such as dividends receipts and pension liability.	0.3	250.00	75.00
02/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared and sent communication to audit seniors regarding the documentation of audit procedures at Delphi Product and Service Solutions	0.6	270.00	162.00
02/20/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with D. Vogel re: clarification on journal entry supporting document	0.6	280.00	168.00
02/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with R. Huf re: Treasury non-repetitive wire walkthrough testing	0.5	480.00	240.00
02/20/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed supporting documents from D. Vogel, Accounts Receivable	1.7	280.00	476.00
02/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the treasury intercompany loan walkthrough testing	2.2	480.00	1,056.00
02/20/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared documentation of SAS 99 journal entry testing for first and second quarter selections	2.3	240.00	552.00
02/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis for 2/20/06	1.2	270.00	324.00
02/20/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with D. Vogel, Accounts Receivable regarding new supporting documents for SAP testing	0.4	280.00	112.00
02/20/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created work papers based on documentation received from R. Hof	1.2	280.00	336.00
02/20/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed income tax adjustments at selected Mexico units and followed up with J. Erickson on noted issues	2.2	390.00	858.00
02/20/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Examined the validity of supporting documentation to journal vouchers selected for testing of headquarters journal entries as of 12/31/2005	0.5	290.00	145.00
02/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Attended workers compensation testing procedures for Delphi Corporation lead by C. Beaty	0.9	270.00	243.00
02/20/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Requested testing documentation for headquarters financial reporting controls	0.5	360.00	180.00
02/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented returned incurred but not report confirmations and supporting schedules	0.8	270.00	216.00
02/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Drafted and sent confirmations to our Deloitte actuaries for testing procedures	0.3	270.00	81.00
02/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the treasury foreign exchange transaction execution walkthrough testing	2.2	480.00	1,056.00
02/20/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared analysis of billing realization	0.8	650.00	520.00
02/20/06	GREEN, JONATHAN DAVID	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with R Hof re: Treasury non-repetitive wire walkthrough testing	0.5	280.00	140.00
02/20/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested and communicated information needed for Construction in Progress testing	2.5	200.00	500.00
02/20/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed rebate sample selections and documented testing procedures	4.0	440.00	1,760.00
02/20/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented tickmarks for beginning balance testing of property, plant and equipment for Energy & Chassis	1.8	200.00	360.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/20/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared review notes related to revenue from the sales of scrap	2.2	250.00	550.00
02/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for an attended meeting with the client in regards to a large debit balance in a liability account at Delphi Product & Service Solutions	0.7	270.00	189.00
02/20/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Participated in a meeting with J. Connor regarding expenditures related to master file changes	1.5	280.00	420.00
02/20/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented results of accounts receivable detail testing	1.6	240.00	384.00
02/20/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with client re: Noida in transit inventory selections for Energy and Chassis	1.8	240.00	432.00
02/20/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested additional supporting documents for journal entry testing from L. Richardson, Accounts Receivable	0.1	280.00	28.00
02/20/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed progress update from Thermal & Interior internal controls audit team	1.0	525.00	525.00
02/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and documented auditing procedures on the support provided by the client regarding pre-petition liabilities at Delphi Product and Service Solutions	1.4	270.00	378.00
02/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented the audited support of the cost of sales selections at Delphi Product and Service Solutions	2.4	270.00	648.00
02/20/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed draft financial statements for additional disclosures of bankruptcy related items	1.6	440.00	704.00
02/20/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Deloitte's approach to performing internal control testing for Delphi	3.8	480.00	1,824.00
02/20/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and updated walkthrough documentation for Commercial Papers and Money Market Investments.	0.5	360.00	180.00
02/20/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed with M. Stamenkovic re: property testing	0.6	390.00	234.00
02/20/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared allowance for doubtful accounts analysis based on the results of accounts receivable detail testing	1.9	240.00	456.00
02/20/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed Pegasus project with L. Diaz, S. Cocoran and R. Yound	0.8	650.00	520.00
02/20/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product & Systems Solutions accounts receivable workpapers	2.8	490.00	1,372.00
02/20/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Income Statement Testing work paper prior to submission to ensure all tickmarks were stated properly and all open notes are cleared.	0.7	280.00	196.00
02/20/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed of general computer controls workpapers for HP Toronto Data Center - Information system operations section	0.9	525.00	472.50
02/20/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared open items list for headquarters	0.8	240.00	192.00
02/20/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented all issues re: cash testing and support needed.	3.6	200.00	720.00
02/20/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented testing of US dollar exposures for Other Comprehensive Income study test	3.2	270.00	864.00
02/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the treasury foreign exchange inter-company derivative walkthrough testing	2.6	480.00	1,248.00
02/20/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed first draft of 10-K	2.4	650.00	1,560.00
02/20/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Compiled discrepancies between Core Team schedule, validation template, and deficiency tracker	2.4	280.00	672.00
02/20/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Cleansed corporate audit tool deficiencies for European employee cost cycle	0.5	525.00	262.50
02/20/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared documentation miscellaneous credits to accounts receivable testing	1.4	240.00	336.00
02/20/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed and reviewed SAP first quarter-third quarter journal entry testing	1.6	280.00	448.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/20/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed and reviewed supporting documents for Accounts Receivable received from L. Richardson, Accounts Receivable	0.3	280.00	84.00
02/20/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed of general computer controls workpapers for HP Toronto Data Center - Physical Security section	0.3	525.00	157.50
02/20/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed 3 non US pension plans	3.0	490.00	1,470.00
02/20/06	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed the reconciliation differences of Company Journal Vouchers journal entry files to the trial balance and generated the consolidation reports using the trial balance codes and the division codes requested by the audit team	3.5	280.00	980.00
02/20/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated the level of authorization on entry testing to ensure entries are posted based on Delphi's Approval limit Authorization	0.4	280.00	112.00
02/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented our demographic testing procedures performed re: Delphi international pension plans	2.9	270.00	783.00
02/20/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and participated on conference call with T.Miffleton and M. Fleming re: status, and next steps	0.4	500.00	200.00
02/20/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Participated in a conference call with J. Bell, Supervisor of Accounts Receivable re: regarding journal entry testing	0.4	280.00	112.00
02/20/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Delphi General Ledger third quarter and fourth quarter testing prior to submission to ensure all tickmarks were used properly and all open notes are cleared.	0.5	280.00	140.00
02/20/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented test results for fixed assets and revenue for Thermal and Interior.	2.3	390.00	897.00
02/20/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with G. Naylor re: the status of accounts receivable reconciling items	0.4	250.00	100.00
02/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J. Tomas regarding XM subsidy receivables testing at Delphi Product and Service Solutions	0.4	270.00	108.00
02/20/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed with J. Green re: Treasury commodities settlement and reconciliation testing	1.5	480.00	720.00
02/20/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared and debriefed from the meeting on risk of fraud within Delphi	1.8	390.00	702.00
02/20/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed testing performed re: journal entry for first quarter and second quarter Delphi General Ledger	0.9	390.00	351.00
02/20/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Revenue Cut Off testing prior to submission to ensure all tickmarks were used properly and all open notes are cleared.	0.6	280.00	168.00
02/20/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with P. Krantz re: journal entry testing for General Motors SAS 99 account receivable entries	0.5	240.00	120.00
02/20/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Printed email attachments for the Final Reports of the Worldwide Audit Instructions and provided to N. Bahan for review	0.7	100.00	70.00
02/20/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed income tax adjustments at selected UK units and followed up with J. Erickson on noted issues	1.8	390.00	702.00
02/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed and reviewed schedule showing Dovebid fixed assets balances as of 12/31/05 for Energy & Chassis with fixed asset analyst.	1.3	270.00	351.00
02/20/06	NOETZEL, RICHARD KENNETH	MANAGER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and attended consultation discussion re: Saginaw work and Delphi scope	2.0	450.00	900.00
02/20/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Received updated guidance on subsequent disbursement testing selections	1.3	270.00	351.00
02/20/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed supporting documents received from Dayton receivables center staff	0.3	240.00	72.00
02/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed open item list with S. Szalony and E. Hoch	0.9	270.00	243.00
02/20/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Attended meeting with client in regards to the response to the press release that one of Delphi Product and Service Solutions customers was in financial difficulties	0.4	270.00	108.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/20/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with I. Smith, Accounting regarding Delphi system printout	0.3	280.00	84.00
02/20/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on revised expectation for amortization of special tooling.	1.6	200.00	320.00
02/20/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed status and priorities with K. McCoy for Energy & Chassis	0.3	270.00	81.00
02/20/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated testing documentation for expenditure cycle related to return of goods to vendor	2.9	280.00	812.00
02/20/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and discussed documentation received from client for reorganization accruals and made further requests from client.	0.6	270.00	162.00
02/20/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with P. Krantz re: return of materials selections	0.7	240.00	168.00
02/21/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Met with M. Whiteman to discuss financial systems controls.	3.2	280.00	896.00
02/21/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with J. Badie re: Inventory testing	0.2	240.00	48.00
02/21/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Researched French tax law related to adjustments to income tax expense noted in analysis	1.8	390.00	702.00
02/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J. Tomas re: open review notes for operations selection testing, SAS 99 testing, and XM receivable testing at Delphi Product and Service Solutions	0.8	270.00	216.00
02/21/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product & Systems Solutions accrued liability workpapers	2.4	490.00	1,176.00
02/21/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared documentation of SAS 99 journal entries	1.2	240.00	288.00
02/21/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and discussed restatement push-down entries from Delphi Product and Service Solutions division with J. Lamb	1.4	270.00	378.00
02/21/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared Deloitte Independent Validation Program for Revenue	1.7	290.00	493.00
02/21/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and updated documentation for interim accounts receivable for Energy & Chassis	3.4	270.00	918.00
02/21/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with J. Badie re: open notes for operations selection testing, SAS 99 testing, and XM receivable testing	0.8	240.00	192.00
02/21/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated the inventory in transit selections and debtor entities based on revised listing of debtor entity trial balance codes	1.0	440.00	440.00
02/21/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Printed Financial Task Team meeting materials for February and provided to J. Aughton for review	1.1	100.00	110.00
02/21/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented treasury control activity	1.2	290.00	348.00
02/21/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and participated in a meeting with J. Badie and G. Benner re: XM receivable balances	0.6	240.00	144.00
02/21/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared an open item list for fourth quarter analytical Review testing for meeting with S. Reinhart, OSA Manager	0.4	280.00	112.00
02/21/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the invoicing procedure for headquarters' Accounts Payable Walkthrough with S. Thomas	1.5	280.00	420.00
02/21/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and organized available samples for Headquarters' Expenditure Cycle	2.0	280.00	560.00
02/21/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented Energy and Chassis engineering expense detail	1.2	240.00	288.00
02/21/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Began review of Other Comprehensive Income study memo for commodities	2.1	270.00	567.00
02/21/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and distributed open items list for 2/21/2006	2.0	290.00	580.00
02/21/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated SAP SAS 99 journal entry testing using supports from J. Bell, Accounts Receivable Supervisor	0.5	280.00	140.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/21/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Phoned confirmation messages for walkthrough interviews for Wednesday	0.5	280.00	140.00
02/21/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed explanation from D. Maslanek, Analyst re: explanation of variances	1.3	280.00	364.00
02/21/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared and participated in a discussion with T. Bomberski about segregation of duties audit	0.3	525.00	157.50
02/21/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in meeting with J. Gilkes and S. Miller regarding fraud risks	1.0	650.00	650.00
02/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J. Tomas re: inventory testing review points at Delphi Product & Service Solutions	0.2	270.00	54.00
02/21/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Performed audit procedures related to impaired assets	2.3	390.00	897.00
02/21/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided guidance on auditing restricted stock units amortization for earnings per share	1.7	270.00	459.00
02/21/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared Deloitte Independent Validation Program for Inventory	0.9	290.00	261.00
02/21/06	FLEMING, L MICHAEL	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Compiled and reviewed time data, dataset 2, for December and January monthly statements	3.3	375.00	1,237.50
02/21/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reran the reconciliation program for third quarter including the trial balances for plan 1290, 1320 and updated the deliverable and data validation report	2.3	280.00	644.00
02/21/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Continued preparing draft of management representation letter	4.0	390.00	1,560.00
02/21/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated documentation related to independent testing of fixed asset business cycle	1.3	280.00	364.00
02/21/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared workpapers for journal entry testing at Steering division	1.6	240.00	384.00
02/21/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared notes related to prior year standard cost tab which is an integral part of our testing	1.4	250.00	350.00
02/21/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with client re: amortization expense account selections for Energy and Chassis	0.5	240.00	120.00
02/21/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Worked on property disposal supplemental program	0.7	200.00	140.00
02/21/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed adjustments to income tax expense at various French units	3.5	390.00	1,365.00
02/21/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Followed up email to D. Maslanek, Analyst to clarify issues related to fourth quarter Analytical testing	0.2	280.00	56.00
02/21/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the meeting with T. Abramczyk re: treasury transaction execution follow up testing	1.0	480.00	480.00
02/21/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and met with R. Riemink to discuss Total Sector Assets.	0.5	360.00	180.00
02/21/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised documentation for additions testing of Energy & Chassis	1.3	200.00	260.00
02/21/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received 2/21/06 for the Delphi Sarbanes-Oxley procedures	0.5	525.00	262.50
02/21/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented tickmarks for repair and maintenance workpapers for Energy & Chassis	1.2	200.00	240.00
02/21/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed of general computer controls workpapers for Hewlett Packard Toronto Data Center - Application and Database change management	0.9	525.00	472.50
02/21/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated SAP journal entry workpaper using supports from L. Richardson, Accounts Receivable Analyst	0.3	280.00	84.00
02/21/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated fixed asset and revenue programs for testing results	2.9	390.00	1,131.00
02/21/06	STAMENKOVIC, MIODRAG	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with J. Lowry regarding special tooling amortization	1.0	200.00	200.00

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
02/21/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated the Thermal and Interior 2005 workpapers on the network	3.5	200.00	700.00
02/21/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with C. High, Finance Manager re: background information for SAP journal entry testing selections	0.6	280.00	168.00
02/21/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and met with J. Whitson and J. Gilkes to discuss fraud risks within Delphi	1.0	390.00	390.00
02/21/06	WALKER, JACQUELINE M	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Continued documenting Healthcare Accounting testing results.	1.6	360.00	576.00
02/21/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed the Energy & Chassis interim and year end inventory workpapers	3.0	440.00	1,320.00
02/21/06	POPIEL, WALTER EDWARD II	ASSOCIATE	INTERNAL CONTROL TESTING	Updated purchasing testing for Headquarters	3.0	280.00	840.00
02/21/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Answered questions to W.Kwok regarding the year end analytical review	0.2	240.00	48.00
02/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the actual journal voucher entered on the Delphi Product and Service Solution's ledger in comparison to those instructed by headquarters related to the pushdown of the restatement entries	2.7	270.00	729.00
02/21/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Downloaded material volume report for rebate testing at Energy and Chassis	1.3	240.00	312.00
02/21/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Generated a list of open items for fourth quarter Analytical testing	0.8	280.00	224.00
02/21/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised documentation for disposals testing of Energy & Chassis	0.9	200.00	180.00
02/21/06	CROWLEY, MARK J	PARTNER	INTERNAL CONTROL TESTING	Reviewed internal control status and open item listing	1.6	650.00	1,040.00
02/21/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented income statement procedures for Automotive Holdings Group accounts as tested at home divisions	1.6	240.00	384.00
02/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with the client in regards to large debit balance in pre-petition liability account at Delphi Product & Service Solutions	0.6	270.00	162.00
02/21/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed testing of fixed asset additions for Thermal and Interior	3.6	390.00	1,404.00
02/21/06	GILKES, JOHN G	PRINCIPAL	SAS 99 / JOURNAL ENTRY TESTING	Conducted SAS 99 interview with Steve Miller (Chairman & CEO)	1.0	750.00	750.00
02/21/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed contracts for XM satellite price moves	1.5	240.00	360.00
02/21/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed depreciation recalculation for Thermal and Interior division fixed asset anomalies based on updated client information	3.3	270.00	891.00
02/21/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Evaluated Delphi 's compensating control matrix for the segregation of duties conflicts	3.9	525.00	2,047.50
02/21/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Requested testing documentation for headquarters financial reporting controls	0.5	360.00	180.00
02/21/06	TANG, WEIWEI	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared notes on workpaper 5455 related to price testing of the current year raw material cost	1.2	250.00	300.00
02/21/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J. Tomas and client re: XM receivable calculation and balances at Delphi Product & Service Solutions	0.6	270.00	162.00
02/21/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Generated and reviewed the reconciliation reports for plant 2100 and 2120 for the fourth quarter	2.1	280.00	588.00
02/21/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed with M. Brenman regarding fourth quarter Analytical testing	0.2	280.00	56.00
02/21/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared updated open items list and status communication	3.1	390.00	1,209.00
02/21/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed validation template to create independent testing templates	1.3	280.00	364.00
02/21/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated newly received cash confirmations and derivative confirmations	0.8	200.00	160.00
02/21/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed questions on Steering division accounts payable balances with Delphi staff	1.4	240.00	336.00